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# COMMITTEE ON FINANCE

UNITED STATES SENATE

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# LEGISLATIVE CALENDAR

NINETY-FOURTH CONGRESS

FIRST SESSION { CONVENE<sup>D</sup> JANUARY 14, 1975  
                  { ADJOURNED DECEMBER 19, 1975

SECOND SESSION { CONVENE<sup>D</sup> JANUARY 19, 1976  
                  { ADJOURNED OCTOBER 1, 1976

RUSSELL B. LONG, Chairman



JANUARY 4, 1977

FINAL

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WILLIAM D. HATHAWAY, OF MAINEPAUL J. FANNIN, OF ARIZONA  
CARL T. CURTIS, OF NEBRASKA

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# EXTRACT FROM THE LEGISLATIVE REORGANIZATION ACT OF 1946, PUBLIC LAW 601, 79th CONGRESS, AS AMENDED

## Standing Committees of the Senate

SEC. 102. Rule XXV of the Standing Rules of the Senate is amended to read as follows:

### "RULE XXV

#### "Standing Committees

"(1) The following standing committees shall be appointed at the commencement of each Congress, with leave to report by bill or otherwise:

"(h) Committee on Finance, to which committee shall be referred all proposed legislation, messages, petitions, memorials, and other matters relating to the following subjects:

- "1. Except as provided in the Congressional Budget Act of 1974, revenue measures generally.
- "2. Except as provided in the Congressional Budget Act of 1974, the bonded debt of the United States.
- "3. The deposit of public moneys.
- "4. Customs, collection districts, and ports of entry and delivery.
- "5. Reciprocal trade agreements.
- "6. Transportation of dutiable goods.
- "7. Revenue measures relating to the insular possessions.
- "8. Tariffs and import quotas, and matters related thereto.
- "9. National social security."

#### SENATE COMMITTEE HEARING PROCEDURE

SEC. 133A. (a) Each standing, select, or special committee of the Senate (except the Committee on Appropriations) shall make public announcement of the date, place, and subject matter of any hearing to be conducted by the committee on any measure or matter at least one week before the commencement of that hearing unless the committee determines that there is good cause to begin such hearing at an earlier date.

(b) Each hearing conducted by each standing, select, or special committee of the Senate (except the Committee on Appropriations) shall be open to the public except when the committee determines that the testimony to be taken at that hearing may relate to a matter of national security, may tend to reflect adversely on the character or reputation of the witness or any other individual, or may divulge matters deemed confidential under other provisions of law or Government regulation. Whenever any such hearing is open to the public, that hearing may be broadcast by radio or television, or both, under such rules as the committee may adopt.

(c) Each standing, select, or special committee of the Senate (except the Committee on Appropriations) shall require each witness who is to appear before the committee in any hearing to file with the clerk of the committee, at least one day before the date of the appearance of that witness, a written statement of his proposed testimony unless the committee chairman and the ranking minority member determine that there is good cause for the failure of the witness to file such a statement in compliance with this subsection. If so requested by any such committee, the staff of the committee shall prepare for the use of the members of the committee before each day of hearing before the committee a digest of the statements which have been so filed by witnesses who are to appear before the committee on that day.

(d) After the conclusion of each day of hearing, if so requested by any such committee, the staff shall prepare for the use of the members of the committee a summary of the testimony given before the committee on that day. After approval by the chairman and the ranking minority member of the committee, each such summary may be printed as a part of the committee hearings if such hearings are ordered by the committee to be printed.

(e) Whenever any hearing is conducted by any such committee of the Senate (except the Committee on Appropriations) upon any measure or matter, the minority on the committee shall be entitled, upon request made by a majority of the minority members to the chairman before the completion of such hearing, to call witnesses selected by the minority to testify with respect to the measure or matter during at least one day of hearing thereon.

(f) Whenever any such committee of the Senate (except the Committee on Appropriations) has reported any measure, by action taken in conformity with the requirements of section 133(d) of this Act, no point of order shall lie with respect to that measure on the ground that hearings upon that measure by the committee were not conducted in accordance with the provisions of this section.

#### COMMITTEE POWERS

SEC. 134. (a) Each standing committee of the Senate, including any subcommittee of any such committee, is authorized to hold such hearings, to sit and act at such times and places during the sessions, recesses, and adjourned periods of the Senate, to require by subpoena or otherwise the attendance of such witnesses and the production of such correspondence, books, papers, and documents, to take such testimony and to make such expenditures (not in excess of \$10,000 for each committee during any Congress) as it deems advisable. Each such committee may make investigations into any matter within its jurisdiction, may report such hearings as may be had by it, and may employ stenographic assistance at a cost not exceeding 25 cents per hundred words. The expenses of the committee shall be paid from the contingent fund of the Senate upon vouchers approved by the chairman.

STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY  
COMMITTEE ON FINANCE

NINETY-FOURTH CONGRESS

HOUSE BILLS AND RESOLUTIONS

No. AND AUTHOR OF BILL	TITLE	RE-PORTED IN HOUSE	PASSED HOUSE	RE-PORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW No.
							HOUSE	SENATE		
H.R. 83 Mr. Ullman	To exclude from gross income gains from the condemnation of certain forest lands held in trust for the Klamath Indian Tribe.	June 3, 1975 H. Rept. 94-250	June 26, 1975	July 9, 1975 S. Rept. 94-272	July 11, 1975*	(July 25, 1975.—House agreed to Senate amendment with an amendment Aug. 1, 1975.—Senate agreed to House amendment to Senate amendment.)			Aug. 9, 1975	94-81
H.R. 1142 Mr. Waggoner	To amend the Internal Revenue Code of 1954 to provide for a distribution deduction for certain cemetery perpetual care fund trusts.	July 19, 1976 H. Rept. 94-1314	Aug. 24, 1976	Sept. 28, 1976 S. Rept. 94-1317*	Oct. 1, 1976*	(Oct. 1, 1976.—House agreed to Senate amendments.)			Oct. 17, 1976	94-528
H.R. 1144 Mr. Waggoner	To amend the Internal Revenue Code of 1954 with respect to the tax treatment of social clubs and certain other membership organizations.	July 21, 1976 H. Rept. 94-1353*	Aug. 24, 1976	Sept. 28, 1976 S. Rept. 94-1318*	Oct. 1, 1976*	(Oct. 1, 1976.—House agreed to Senate amendments.)			Oct. 20, 1976	94-568
H.R. 1386 Mr. Conte	For the relief of Smith College.	Apr. 29, 1976 H. Rept. 94-1058	May 17, 1976	Aug. 26, 1976 S. Rept. 94-1171	Sept. 16, 1976*					
H.R. 1767 Mr. Green	To suspend for a 90-day period the authority of the President under sec. 232 of the Trade Expansion Act of 1962 or any other provision of law to increase tariffs, or to take any other import adjustment action, with respect to petroleum or products derived therefrom; to negate any such action which may be taken by the President after January 15, 1975, and before the beginning of such 90-day period; and for other purposes.	Jan. 30, 1975 H. Rept. 94-1	Feb. 5, 1975	Feb. 17, 1975 S. Rept. 94-11	Feb. 19, 1975	(Mar. 4, 1975.—Vetoed. Mar. 11, 1975.—Referred to the House Ways and Means Committee.)				
H.R. 2110 Mr. Henderson	For the relief of Joyce Ann Farris and Sarah E. Farris.	July 31, 1975 H. Rept. 94-438	Oct. 7, 1975	Dec. 12, 1975 S. Rept. 94-546	Dec. 15, 1975				Dec. 23, 1975	Private Law 94-26
H.R. 2166 Mr. Ullman	To amend the Internal Revenue Code of 1954 to provide for a refund of 1974 individual income taxes, to increase the low income allowance and the percentage standard deduction, to provide a credit for certain earned income, to increase the investment credit, and for other purposes.	Feb. 25, 1975 H. Rept. 94-19	Feb. 27, 1975*	Mar. 17, 1975 S. Rept. 94-36*	Mar. 21, 1975*	Mar. 22, 1975	Mar. 26, 1975 H. Rept. 94-120	Mar. 26, 1975 H. Rept. 94-120	Mar. 29, 1975	94-12

\*With amendments.

## HOUSE BILLS AND RESOLUTIONS

NO. AND AUTHOR OF BILL	TITLE	RE- PORTED IN HOUSE	PASSED HOUSE	RE- PORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE AP- PROVED	LAW NO.
							HOUSE	SENATE		
H.R. 2177 Mr. Conable	To exempt from duty certain components and materials installed in aircraft previously exported from the United States.	Apr. 29, 1976 H. Rept. 94-1060	June 8, 1976	Sept. 29, 1976 S. Rept. 94-1349*	Oct. 1, 1976				Oct. 15, 1976	94- 511
H.R. 2181 Mr. Corman	To amend the Tariff Schedules of the United States to provide duty-free treatment of any aircraft engine used as a temporary replacement for an aircraft engine being overhauled within the United States if duty was paid on such replacement engine during a previous importation.	Apr. 29, 1976 H. Rept. 94-1061	May 17, 1976	Sept. 29, 1976 S. Rept. 94-1351*	Oct. 1, 1976*					
H.R. 2474 Mr. Schnee- beli	To amend the Internal Revenue Code of 1954 to provide refunds in the case of certain uses of tread rubber, and for other purposes.	July 1, 1976 H. Rept. 94-1334*	Aug. 24, 1976	Sept. 29, 1976 S. Rept. 94-1348*						
H.R. 2562 Mr. Rogers	For the relief of Charles P. Bailey.	Mar. 18, 1975 H. Rept. 94-77	Apr. 15, 1975							
H.R. 2634 Mr. Ullman	To increase the temporary debt limitation and to extend such temporary limitation until June 30, 1975.	Feb. 4, 1975 H. Rept. 94-4	Feb. 5, 1975	Feb. 17, 1975 S. Rept. 94-12	Feb. 18, 1975				Feb. 10, 1975	94- 3
H.R. 2984 Mr. Conable	To amend sec. 4941(d)(2)(G) of the Internal Revenue Code of 1954.	Apr. 29, 1976 H. Rept. 94-1070	May 18, 1976							
H.R. 3052 Mr. Rosten- kowski	To amend sec. 512 (b)(5) of the Internal Revenue Code of 1954 with respect to the tax treatment of the gain on the lapse of options to buy or sell securities.	May 14, 1976 H. Rept. 94-1134	June 8, 1976	Aug. 26, 1976 S. Rept. 94-1172	Aug. 31, 1976*			(Sept. 1, 1976. — House agreed to Senate amendment.)	Sept. 3, 1976	94- 396
H.R. 3055 Mr. Rosten- kowski & others	To amend certain provisions of the Internal Revenue Code of 1954 relating to distilled spirits.	May 27, 1976 H. Rept. 94-1200	June 8, 1976	Sept. 29, 1976 S. Rept. 94-1347*						
H.R. 3605 Mr. Pickle	To amend sec. 5051 of the Internal Revenue Code of 1954 (relating to the Federal excise tax on beer).	July 19, 1976 H. Rept. 94-1346	Sept. 13, 1976		Sept. 30, 1976				Oct. 17, 1976	94- 529
H.R. 4047 Mr. Kemp	For the relief of Jack R. Misner	Apr. 29, 1976 H. Rept. 94-1059	May 17, 1976	Sept. 22, 1976 S. Rept. 94-1297						
H.R. 5071 Mr. Conable	To amend sec. 581 of the Internal Revenue Code of 1954 with respect to the treatment of affiliated banks for purposes of the common trust fund provisions of such code.	Mar. 11, 1976 H. Rept. 94-892	May 13, 1976	Aug. 27, 1976 S. Rept. 94-1183	Sept. 14, 1976*				Sept. 17, 1976	94- 414
H.R. 5161 Mr. Corman	To amend sec. 451 of the Internal Revenue Code of 1954 to provide for a special rule for the inclusion in income of magazine sales for display purposes.	July 21, 1976 H. Rept. 94-1354	Aug. 2, 1976							

\*With amendments.

## HOUSE BILLS AND RESOLUTIONS

NO. AND AUTHOR OF BILL	TITLE	REPORTED IN HOUSE	PASSED HOUSE	REPORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN--		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
H.R. 5550 Mr. Burke and others	To amend sec. 883(a) of the Internal Revenue Code to provide for exclusion of income from the temporary rental of railroad rolling stock by foreign corporations.	June 3, 1975 H. Rept. 94-251	June 26, 1975	Dec. 12, 1975 S. Rept. 94-548*	Dec. 15, 1975	Dec. 16, 1975	(Dec. 16, 1975.—Conference report filed in the House (H. Rept. 94-739), and rejected in the House under suspension of the rules. Dec. 17, 1975.—House and Senate agreed to the conference report. Dec. 17, 1975.—Vetoed by the President. Dec. 18, 1975.—Presidential veto sustained by the House. Dec. 18, 1975.—Referred to the House Ways and Means Committee.)			
H.R. 6521 Mr. Duncan	To amend the Internal Revenue Code of 1954 to exempt from the excise tax imposed on trailers any trailer designed to be used with a light-duty vehicle for farming purposes or for transporting horses or livestock.	July 20, 1976 H. Rept. 94-1349*	Aug. 24, 1976							
H.R. 6698 Mr. Fulton and Mr. Vander Jagt	To amend section 1113 of the Social Security Act to make permanent the program of temporary assistance for U.S. citizens returned from abroad, subject to specific limitations on the aggregate dollar amount of such assistance which may be provided and on the period for which such assistance may be furnished in any particular case.	May 14, 1975 H. Rept. 94-209	May 20, 1975	June 5, 1975 S. Rept. 94-176	June 6, 1975*	(June 20, 1975.—House agreed to Senate amendments.)		June 28, 1975	94-44	
H.R. 6860 Mr. Ullman	To provide a comprehensive national energy conservation and conversion program.	May 15, 1975 H. Rept. 94-221	June 19, 1975	Aug. 27, 1976 S. Rept. 94-1181						
H.R. 6900 Mr. Corman and others	To provide an additional 13 weeks of benefits under the emergency unemployment compensation program and the special unemployment assistance program, to extend the special unemployment assistance program for 1 year, and for other purposes.	May 15, 1975 H. Rept. 94-220	May 21, 1975*	June 18, 1975 S. Rept. 94-200* June 18, 1975 S. Rept. 94-208**	June 20, 1975*	June 25, 1975	June 26, 1975 H. Rept. 94-328	June 26, 1975 H. Rept. 94-328	June 30, 1975	94-45
H.R. 7228 Mr. Duncan	To amend the Internal Revenue Code of 1954 to permit the authorization of means other than stamps on containers of distilled spirits as evidence of tax payment.	Apr. 29, 1977 H. Rept. 94-1071	May 13, 1976	Sept. 28, 1976 S. Rept. 94-1319*	Oct. 1, 1976*	(Oct. 1, 1976.—House agreed to Senate amendments with amendment. Senate agreed to House amendment.)		Oct. 20, 1976	94-569	
H.R. 7706 Mr. Burleson	To suspend the duty on natural graphite until the close of June 30, 1978.	June 16, 1975 H. Rept. 94-296	June 24, 1975	July 30, 1975 S. Rept. 94-343	Oct. 2, 1975*	Oct. 6, 1975	Oct. 9, 1975 H. Rept. 94-533	Oct. 9, 1975 H. Rept. 94-533	Oct. 21, 1975	94-120
H.R. 7709 Mr. Clancy	To continue for a temporary period the existing suspension of duty on certain idle.	June 16, 1975 H. Rept. 94-297	June 24, 1975	June 26, 1975 (Ordered placed on the Senate Calendar)	June 26, 1975*	(June 26, 1975.—House agreed to Senate amendment.)		June 30, 1975	94-40	

\*With amendments.

\*\*Reported by Senate Labor and Public Welfare Committee.



## HOUSE BILLS AND RESOLUTIONS

NO. AND AUTHOR OF BILL	TITLE	RE-PORTED IN HOUSE	PASSED HOUSE	RE-PORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
H.R. 7710 Mr. de Lugo	To amend the Tariff Schedules of the United States to provide duty-free treatment to watches and watch movements manufactured in any insular possession of the United States if foreign materials do not exceed 70 percent of the total value of such watches and movements.	June 16, 1975 H. Rept. 94-298	June 24, 1975	July 9, 1975 S. Rept. 94-273	Aug. 1, 1975*	(Aug. 1, 1975.—House agreed to Senate amendments.)			Aug. 9, 1975	94-88
H.R. 7715 Mr. Fulton	To extend until the close of June 30, 1978, the period during which certain dyeing and tanning materials may be imported free of duty.	June 16, 1975 H. Rept. 94-299	June 24, 1975	July 30, 1975 S. Rept. 94-342	Sept. 25, 1975	-----			Oct. 8, 1975	94-108
H.R. 7716 Mr. Green	To amend the Tariff Schedules of the United States to suspend the duty on certain forms of zinc until the close of June 30, 1978.	June 16, 1975 H. Rept. 94-300	June 24, 1975	July 14, 1975 S. Rept. 94-279*	July 17, 1975*	(Aug. 1, 1975.—House agreed to Senate amendments.)			Aug. 9, 1975	94-89
H.R. 7727 Mr. Sikas	To extend for an additional temporary period the existing suspension of duties on certain classifications of yarns of silk.	June 16, 1975 H. Rept. 94-301	June 24, 1975	Nov. 5, 1975 S. Rept. 94-445*	-----	-----			-----	-----
H.R. 7728 Mr. Stephens	To suspend until the close of Oct. 31, 1975, the duty on catalysts of platinum and carbon used in producing caprolactam.	June 16, 1975 H. Rept. 94-302	June 24, 1975	July 9, 1975 S. Rept. 94-274*	July 16, 1975*	(July 25, 1975.—House agreed to Senate amendment.)			Aug. 8, 1975	94-75
H.R. 7731 Mr. Walsh	To suspend the duty on open-top hopper cars exported for repairs or alterations on or before June 30, 1975.	June 16, 1975 H. Rept. 94-303	June 24, 1975	July 14, 1975 S. Rept. 94-280*	July 17, 1975*	(July 25, 1975.—House agreed to Senate amendment.)			Aug. 8, 1975	94-76
H.R. 7929 Mr. Fulton	Relating to the deduction of interest on certain corporate indebtedness to acquire stock or assets of another corporation.	July 19, 1976 H. Rept. 94-1345*	Aug. 24, 1976	Sept. 20, 1976 94-1266*	Oct. 1, 1976	-----			Oct. 15, 1976	94-514
H.R. 8030 Mr. Ullman	To increase the debt limitation until Nov. 15, 1975.	June 19, 1975 H. Rept. 94-312	June 24, 1975	June 26, 1975 Ordered placed on the Senate Calendar.	June 26, 1975	-----			June 30, 1975	94-47
H.R. 8016 Mr. Duncan	To amend the Internal Revenue Code of 1954 to provide that the rental value of a parsonage furnished to the surviving spouse of a minister be excluded from gross income.	July 22, 1976 H. Rept. 94-1358*	Aug. 24, 1976	Sept. 28, 1976 S. Rept. 94-1320*	-----	-----			-----	-----
H.R. 8109 Mr. Staggers	To amend title XIX of the Social Security Act to extend the protection against the loss of medicaid because of the 1972 increase in social security benefits, and to extend the exemption of Puerto Rico, Guam and the Virgin Islands from certain requirements relating to choice of provider.	June 25, 1975 H. Rept. 94-327	June 26, 1975	June 27, 1975 Ordered placed on the Senate Calendar.	June 27, 1975	-----			July 1, 1975	94-48

\* With amendments

## HOUSE BILLS AND RESOLUTIONS

NO. AND AUTHOR OF BILL	TITLE	RE-PORTED IN HOUSE	PASSED HOUSE	RE-PORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
H.R. 8283 Mr. Corman and others	To amend the Internal Revenue Code of 1954 with respect to the type of flavors which may be used on bonded wine cellar premises in the production of special natural wines.	Apr. 29, 1976 H. Rept. 94-1072	May 13, 1976	Aug. 27, 1976 S. Rept. 94-1182						
H.R. 8598 Mr. Corman and others	To amend title IV of the Social Security Act to make needed improvements in the recently enacted child support program.	July 17, 1975 H. Rept. 94-368	July 21, 1975							
H.R. 8656 Mr. St Germain	To amend the Tariff Schedules of the United States in order to provide for the duty-free importation of loose glass prisms used in chandeliers.	Apr. 29, 1976 H. Rept. 94-1062	June 8, 1976	Aug. 26, 1976 S. Rept. 94-1173						
H.R. 8911 Mr. Corman and others	To amend title XVI of the Social Security Act to make needed improvements in the program of supplemental security income benefits.	May 27, 1976 H. Rept. 94-1201	Aug. 30, 1976							
H.R. 8948 Mr. Rosenthal	To amend the Accounting and Auditing Act of 1960 to provide for the audit, by the Comptroller General, of the Internal Revenue Service and of the Bureau of Alcohol, Tobacco, and Firearms.	Oct. 15, 1975 H. Rept. 94-565	Oct. 20, 1975	Apr. 14, 1976 S. Rept. 94-752** May 20, 1976 S. Rept. 94-909*	Sept. 30, 1976* (Proceedings vacated Oct. 1, 1976.)					
H.R. 9091 Mr. Corman and others	To provide that certain unemployment compensation funds may be used for repayable loans to the Virgin Islands.	Aug. 1, 1975 <i>Placed on the House Calendar.</i>	Aug. 1, 1975	Aug. 1, 1975 <i>Ordered placed on the Senate Calendar.</i>	Aug. 1, 1975*	(Aug. 1, 1976.—House agreed to the Senate amendment.)		Aug. 9, 1975	94-93	
H.R. 9401 Mr. Kemp	To continue to suspend for a temporary period the import duty on certain horses.	Apr. 29, 1976 H. Rept. 94-1063	May 17, 1976	June 25, 1976 S. Rept. 94-992	Oct. 1, 1976*					
H.R. 9432 Mr. DeLugo and Mr. Philip Burton	To amend the Internal Revenue Code of 1954 in order to provide for quarterly payment, rather than annual payment, to the government of the Virgin Islands of amounts equal to internal revenue collections made with respect to articles produced in the Virgin Islands and transported to the United States.	Oct. 29, 1975 H. Rept. 94-593	Nov. 3, 1975	Dec. 12, 1975 S. Rept. 94-547						
H.R. 977 Mr. Jones	To amend the Airport and Airway Development Act of 1970.	Oct. 29, 1975 H. Rept. 94-594*	Dec. 18, 1975	Mar. 25, 1976 <i>Committee on Commerce discharged from further consideration</i>	Mar. 25, 1976*	Apr. 13, 1976	June 30, 1976 (H. Rept. 94-1292)	June 23, 1976 (S. Rept. 94-975)	July 12, 1976	94-353

\*With amendments.

\*\*Reported by Senate Committee on Government Operations and referred to the Committee on Finance.

## HOUSE BILLS AND RESOLUTIONS

NO. AND AUTHOR OF BILL	TITLE	REPORTED IN HOUSE	PASSED HOUSE	REPORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
H.R. 9803 Mr. Jones and others	To postpone for 6 months the effective date of the requirement that a child day-care center meet specified staffing standards (for children between 6 weeks and 6 years old) in order to qualify for Federal payments for the services involved under title XX of the Social Security Act, so long as the standards actually being applied comply with State law and are no longer than those in effect in September 1975.	Sept. 24, 1975 H. Rept. 94-511	Sept. 29, 1975	Jan. 26, 1976 S. Rept. 94-592*	Jan. 29, 1976*	Jan. 29, 1976	Mar. 23, 1976 (H. Rept. 94-885)	Mar. 24, 1976 (H. Rept. 94-885)	Apr. 6, 1976 <i>Vetoed by the President May 4, 1976 Veto overridden by the House May 5, 1976 Veto sustained by the Senate</i>	----
H.R. 9889 Mr. Burke	To amend section 2055(e)(3) of the Internal Revenue Code.	June 16, 1976 H. Rept. 94-1268	June 22, 1976	Sept. 29, 1976 S. Rept. 94-1350*						
H.R. 9908 Mr. Ullman	To amend section 103 of the Internal Revenue Code of 1954 with respect to certain obligations used to provide irrigation facilities.	Oct. 3, 1975 H. Rept. 94-531	Oct. 6, 1975	Dec. 16, 1975 S. Rept. 94-570	Dec. 19, 1975*		<i>(Dec. 19, 1976.— House agreed to Senate amendments with an amendment. Dec. 19, 1976.— Senate agreed to House amendments.)</i>		Dec. 23, 1975	94-164
H.R. 10051 Mr. Waggoner	To amend section 815 of the Internal Revenue Code to allow a life insurance company to disregard (for purposes of that section) a distribution during the last month of its taxable year, determined to have been made out of the policyholders surplus account, if such distribution is returned to the company not later than the due date for filing its income tax return (including extensions thereof) for that year.	June 14, 1976 H. Rept. 94-1263	June 22, 1976	June 28, 1976 <i>Ordered placed on the Senate Calendar.</i>	June 28, 1976*				June 30, 1976	94-331
H.R. 10101 Mr. Milford and others	To exempt certain aircraft museums from Federal fuel taxes and the Federal tax on the use of civil aircraft.	July 22, 1976 H. Rept. 94-1359	Aug. 2, 1976	Sept. 28, 1976 S. Rept. 94-1321*	Oct. 1, 1976				Oct. 17, 1976	94-530
H.R. 10210 Mr. Ullman	To require States to extend unemployment compensation coverage to certain previously uncovered workers; to increase the amount of the wages subject to the Federal unemployment tax; to increase the rate of such tax; and for other purposes.	Dec. 16, 1975 H. Rept. 94-755*	July 20, 1976	Sept. 20, 1976 S. Rept. 94-1265	Sept. 29, 1976*	Sept. 30, 1976	Oct. 1, 1976 H. Rept. 94-1745	Oct. 1, 1976 H. Rept. 94-1745	Oct. 20, 1976	94-566

\* With amendments

## HOUSE BILLS AND RESOLUTIONS

NO. AND AUTHOR OF BILL	TITLE	REPORTED IN HOUSE	PASSED HOUSE	REPORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
H.R. 10284 Mr. Rostenkowski and others	To amend title XVIII of the Social Security Act to assure that the prevailing fees recognized by medicare for fiscal year 1976 are not less than those for fiscal year 1975, to extend for 3 years the existing authority of the Secretary of Health, Education, and Welfare to grant temporary waivers of nursing staff requirements for small hospitals in rural areas, to maintain the present system of coordination of the medicare and Federal employees' health benefit programs, and to correct a technical error in the law that prevents increases in the medicare part B premiums.	Nov. 6, 1975 H. Rept. 94-626	Nov. 17, 1975	Dec. 12, 1975 S. Rept. 94-519*	Dec. 17, 1975*	(Dec. 19, 1975.—House agreed to Senate amendments with an amendment. Dec. 19, 1975.—Senate agreed to House amendments.)			Dec. 31, 1975	94-182
H.R. 10572 Mr. Breckinridge	To amend title 5 of the United States Code to provide that the provisions relating to the withholding of city income or employment taxes from Federal employees shall apply to taxes imposed by certain non-incorporated local governments.	Apr. 5, 1976 H. Rept. 94-1008	May 3, 1976	July 1, 1976 Committee discharged	July 1, 1976				July 12, 1976	94-358
H.R. 10585 Mr. Ullman	To increase the temporary debt limitation until Mar. 15, 1976.	Nov. 10, 1975 H. Rept. 94-647*	Nov. 13, 1975	Nov. 13, 1975 Ordered placed on the Senate Calendar.	Nov. 13, 1975				Nov. 14, 1975	94-132
H.R. 10612 Mr. Ullman	Tax Reform Act of 1975.	Nov. 12, 1975 H. Rept. 94-658	Dec. 4, 1975	June 10, 1976 S. Rept. 94-938* July 23, 1976 Pt. II	Aug. 6, 1976*	Aug. 25, 1976	Sept. 16, 1976 (H. Rept. 94-1515)	Sept. 16, 1976 (S. Rept. 94-1236)	Oct. 4, 1976	94-455
H.R. 10680 Mr. Minish	To revise and extend the Renegotiation Act of 1951.	Dec. 9, 1975 H. Rept. 94-699*	Jan. 29, 1976							
H.R. 10727 Mr. Burke and others	To amend the Social Security Act to expedite the holding of hearings under titles II, XVI, and XVIII by establishing uniform review procedures under such title.	Nov. 20, 1975 H. Rept. 94-679	Dec. 1, 1975	Dec. 12, 1975 S. Rept. 94-550*	Dec. 17, 1975*	(Dec. 19, 1975.—House agreed to Senate amendments Nos. 1, 2, and 3. Dec. 19, 1975.—House agreed with amendments to Senate amendments Nos. 4, 6, and 8. Dec. 19, 1975.—House disagreed to Senate amendments Nos. 5 and 7. Dec. 19, 1975.—Senate agreed to House amendments to Senate amendments Nos. 4, 6, and 8. Dec. 19, 1975.—Senate receded from its amendments Nos. 5 and 7.)			Jan. 2, 1976	94-202
H.R. 10760 Mr. Dent and others	To improve program of benefits for victims of black lung disease.	Dec. 31, 1975 H. Rept. 94-770	Mar. 2, 1976	Sept. 16, 1976 94-1254** Sept. 24, 1976 94-1303*						

\* With amendments.

\*\*Reported by Senate Labor and Public Welfare Committee and referred to Committee on Finance.

## HOUSE BILLS AND RESOLUTIONS

NO. AND AUTHOR OF BILL	TITLE	REPORTED IN HOUSE	PASSED HOUSE	REPORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW NO
							HOUSE	SENATE		
H.R. 10902 Mr. Green	Relating to the income tax treatment of securities which are acquired for business reasons and not as an investment.	July 22, 1976 H. Rept. 94-1360*	Aug. 24, 1976	Oct. 1, 1976 S. Rept. 94-1392*	Oct. 1, 1976					
H.R. 10936 Mr. Gibbons	To provide for the income tax treatment of amounts received on the sale of property the cost of which was deducted as a business expense.	July 20, 1976 H. Rept. 94-1350*	Aug. 24, 1976	Sept. 29, 1976 S. Rept. 94-1346						
H.R. 11016 Mr. Minih and others	To extend the Renegotiation Act of 1951 for 6 months.		Dec. 15, 1975	Dec. 16, 1975 <i>Ordered placed on the Senate Calendar.</i>	Dec. 17, 1975*	<i>(Dec. 18, 1975.—House agreed to Senate amendments.)</i>		Dec. 31, 1975	94-185	
H.R. 11259 Mr. Corman and Mr. Stark	To lower the duty on levulose until the close of June 30, 1978.	Apr. 29, 1976 H. Rept. 94-1064	May 17, 1976							
H.R. 11321 Mr. Vander Veer	To suspend until July 1, 1978, the duty on certain elbow prostheses if imported for charitable therapeutic use, or for free distribution, by certain public or private non-profit institutions.	Apr. 29, 1976 H. Rept. 94-1065	May 17, 1976	Aug. 26, 1976 S. Rept. 94-1174	Sept. 23, 1976			Oct. 2, 1976	94-451	
H.R. 11605 Mr. Ottinger and Mr. Richmond	To suspend for a temporary period the rate of duty on mattress blanks of rubber latex.	Apr. 29, 1976 H. Rept. 94-1066	May 17, 1976	Sept. 29, 1976 S. Rept. 94-1352*						
H.R. 11700 Mr. Pike and Mr. Conde	Relating to the application of certain provisions of the Internal Revenue Code of 1954 to specified transactions by certain public employee retirement systems created by the State of New York or any other political subdivision.	Feb. 25, 1976 H. Rept. 94-851	Mar. 1, 1976	Mar. 4, 1976 <i>Ordered placed on the Senate Calendar.</i>	Mar. 4, 1976			Mar. 19, 1976	94-236	
H.R. 11893 Mr. Ullman	To increase the temporary debt limit, and for other purposes.	Feb. 23, 1976 H. Rept. 94-847*	Feb. 25, 1976*	Mar. 9, 1976 S. Rept. 94-687	Mar. 11, 1976			Mar. 15, 1976	94-232	
H.R. 11920 Mr. Ullman and others	To terminate the use of exchange funds as a means of escaping income taxes on realized capital gains.	Apr. 27, 1976 H. Rept. 94-1040	May 3, 1976	Sept. 22, 1976 S. Rept. 94-1298						
H.R. 11997 Mr. Ullman	To amend the Internal Revenue Code of 1954 with respect to the tax treatment of certain divestitures of assets by bank holding companies.	Mar. 4, 1976 H. Rept. 94-879*	Mar. 15, 1976	Aug. 31, 1976 S. Rept. 94-1192	Sept. 21, 1976			Oct. 2, 1976	94-452	
H.R. 12033 Mr. Schneebeli	To continue until the close of June 30, 1979, the existing suspension of duties on manganese ore (including ferruginous ore) and related products.	Apr. 29, 1976 H. Rept. 94-1067	May 17, 1976	June 25, 1976 S. Rept. 94-994	July 1, 1976*	<i>(Sept. 29, 1976.—House disagreed to Senate amendment. Oct. 1, 1976.—Senate receded from its amendment.)</i>		Oct. 19, 1976	94-560	

\* With amendments.

## HOUSE BILLS AND RESOLUTIONS

NO. AND AUTHOR OF BILL	TITLE	REPORTED IN HOUSE	PASSED HOUSE	REPORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN--		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
H.R. 12224 Mr. Mikva	To amend sec. 1231 of the Internal Revenue Code of 1954 (relating to options to buy and sell) to provide that gain or loss on closing transactions shall be treated as capital gain or loss.	May 26, 1976 H. Rept. 94-1192*	July 20, 1976							
H.R. 12254 Mr. Rostenkowski	To suspend the duties on certain bicycle parts and accessories until the close of June 30, 1978.	Apr. 29, 1976 H. Rept. 94-1068	June 22, 1976	Aug. 26, 1976 S. Rept. 94-1175	Oct. 1, 1976*					
H.R. 12455 Mr. Corman and others	To extend from April 1 to October 1, 1976, the maximum period during which recipients of services on Sept. 30, 1975, under titles IV-A and VI of the Social Security Act, may continue to receive services under title XX of that act without individual determinations.	Mar. 15, 1976 H. Rept. 94-903	Mar. 16, 1976	May 13, 1976 S. Rept. 94-857*	May 20, 1976*	June 10, 1976	July 1, 1976 (H. Rept. 94-1317)	Aug. 24, 1976 (H. Rept. 94-1317)	Sept. 7, 1976	94-401
H.R. 12490 Mr. Ulman and others	To provide tax treatment for exchanges under the final system planned for ConRail.	Mar. 22, 1976 H. Rept. 94-940	Mar. 24, 1976	Mar. 25, 1976 <i>Ordered placed on the Senate Calendar.</i>	Mar. 25, 1976				Mar. 31, 1976	94-253
H.R. 12725 Mr. Ulman	To amend the Internal Revenue Code of 1954 to permit tax-free rollovers of distributions from employee retirement plans in the event of plan termination.	Apr. 8, 1976 H. Rept. 94-1020	Apr. 13, 1976	Apr. 14, 1976 <i>Ordered placed on the Senate Calendar.</i>	Apr. 14, 1976				Apr. 15, 1976	94-267
H.R. 12961 Mr. Rogers and Mr. Carter	To amend the Social Security Act to repeal the requirement that a State's plan for medical assistance under title XIX of such act include a provision giving consent of the State to certain suits brought with respect to payment for in-patient hospital services.	May 11, 1976 H. Rept. 94-1122	May 12, 1976	Sept. 16, 1976 S. Rept. 94-1210*	Sept. 20, 1976*	<i>(Sept. 20, 1976. House disagreed to Senate amendments. Oct. 1, 1976. Senate receded from its amendments.)</i>			Oct. 18, 1976	94-352
H.R. 13069 Mr. Corman and others	To extend and increase the authorization for making loans to the unemployment fund of the Virgin Islands.	Apr. 8, 1976 H. Rept. 94-1018	Apr. 13, 1976	May 12, 1976 S. Rept. 94-819*	June 16, 1976*	<i>(June 21, 1976. House disagreed to Senate amendment. July 1, 1976. Senate receded from its amendment.)</i>			July 12, 1976	94-354
H.R. 13272 Mr. Corman and others	To amend sec. 407 of the Social Security Act to eliminate the present prohibition against payment of aid in the case of a family with an unemployed father who receives unemployment compensation, and, where possible, to eliminate the necessity of more than one registration for employment by an unemployed person.	May 10, 1976 H. Rept. 94-1112	May 18, 1976							

\* With amendments.

## HOUSE BILLS AND RESOLUTIONS

NO. AND AUTHOR OF BILL	TITLE	RE-PORTED IN HOUSE	PASSED HOUSE	RE-PORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
H.R. 13367 Mr. Fountain and others	To extend and amend the State and Local Fiscal Assistance Act of 1972, and for other purposes.	May 15, 1976 H. Rept. 94-1165	June 10, 1976	Sept. 3, 1976 S. Rept. 94-1207*	Sept. 14, 1976*	Sept. 16, 1976	(Sept. 29, 1976.—Conference report filed in House (H. Rept. 94-1720). Sept. 30, 1976.—House receded and concurred in Senate amendment with amendment. Sept. 30, 1976.—Senate agreed to House amendment.)		Oct. 13, 1976	94-488
H.R. 13396 Mr. Green and Mr. Conable	To authorize appropriations to the International Trade Commission for fiscal year 1977, to provide for greater efficiency in the administration of such Commission, and to provide for the continuation of certain reports by such Commission regarding synthetic organic chemicals.	May 5, 1976 H. Rept. 94-1088	May 13, 1976							
H.R. 13509 Mr. Conable and others	To amend the Internal Revenue Code of 1954 with respect to influencing legislation by public charities.	June 2, 1976 H. Rept. 94-1210	June 8, 1976	Sept. 29, 1976 S. Rept. 94-1345*	Oct. 1, 1976*	(Oct. 1, 1976.—House agreed to Senate amendments.)		Oct. 21, 1976	94-585	
H.R. 13501 Mr. Rostenkowski and others	To extend or remove certain time limitations and make other administrative improvements in the medicare program under title XVIII of the Social Security Act.	May 10, 1976 H. Rept. 94-1114	May 13, 1976	June 25, 1976 S. Rept. 94-993*	June 30, 1976*	(July 1, 1976.—House disagreed to Senate amendment. July 1, 1976.—Senate receded from its amendment.)		July 16, 1976	94-868	
H.R. 14114 Mr. Ullman	To increase the temporary debt limit, and for other purposes.	June 4, 1976 H. Rept. 94-1217	June 14, 1976	June 25, 1976 S. Rept. 94-995* June 29, 1976 S. Rept. 94-1014**	June 30, 1976			June 30, 1976	94-334	
H.R. 14484 Mr. Ullman	To make permanent the existing temporary authority for reimbursement of States for interim assistance payments under title XVI of the Social Security Act, to extend for one year the eligibility of supplemental security income recipients for food stamps, and to extend for one year the period during which payments may be made to States for child support collection services under part D of title IV of such Act.	June 24, 1976 H. Rept. 94-1296	June 28, 1976	June 30, 1976 (Ordered placed on the Senate Calendar)	June 30, 1976*	(July 1, 1976.—House disagreed to Senate amendment. July 2, 1976.—Senate receded from its amendment.)		July 14, 1976	94-365	

\* With amendments.

\*\* Reported by Senate Budget Committee.

## HOUSE BILLS AND RESOLUTIONS

NO. AND AUTHOR OF BILL	TITLE	RE-PORTED IN HOUSE	PASSED HOUSE	RE-PORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN -		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
H.R. 14514 Mr. Corman	To permit a State which no longer qualifies for holding harmless treatment under the supplemental security income program to elect to remain a food stamp cashout State upon condition that it pass through a part of the 1976 cost-of-living increase in supplemental security income benefits and all of any subsequent increases in such benefits.	June 28, 1976 H. Rept. 94 1310	July 29, 1976	July 29, 1976 <i>Ordered placed on the Senate Calendar</i>	July 29, 1976				Aug. 10, 1976	91-379
H.R. 14970 Mr. Corman and others	To extend the special unemployment assistance program for 1 year, and for other purposes.	Sept. 14, 1976 H. Rept. 94 1536	Sept. 29, 1976							
H.R. 15571 Mr. Steiger and others	To amend ch. 21 of the Internal Revenue Code of 1954 and title II of the Social Security Act to provide that the payment of social security taxes by a nonprofit organization with respect to its employees shall constitute (for both tax and benefit purposes) a constructive filing by such organization of the certificate otherwise required to provide social security coverage for such employees if it has not received a refund or credit of such taxes, and to require the filing of such a certificate by any nonprofit organization which paid such taxes but received a refund or credit because it had not previously filed such certificate.	Sept. 28, 1976 H. Rept. 94 1711	Sept. 30, 1976		Oct. 1, 1976				Oct. 19, 1976	94-563



# STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON FINANCE

## NINETY-FOURTH CONGRESS

### SENATE BILLS AND RESOLUTIONS

NO. AND AUTHOR OF BILL	TITLE	RE-PORTED IN HOUSE	PASSED HOUSE	RE-PORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE AP-PROVED	LAW NO.
							HOUSE	SENATE		
S. Con. Res. 35 Mr. Mansfield and Mr. Scott of Pennsylvania	Approving a bilateral commercial agreement between the United States and the Socialist Republic of Romania.		July 28, 1975	July 14, 1975 S. Rept. 94-281	July 25, 1975*					
S. Res. 41 Mr. Long	Continuing the authorization for two additional temporary professional staff members and two additional temporary clerical assistants for the Committee on Finance.			Jan. 29, 1975 S. Rept. 94-287†	July 22, 1975					
S. Res. 42 Mr. Long	Authorizing additional expenditures by the Committee on Finance for routine purposes.			Jan. 29, 1975 S. Rept. 94-288*†	July 22, 1975*					
S. Res. 51 Mr. Long	Authorizing additional expenditures by the Committee on Finance for inquiries and investigations.			Jan. 30, 1975 S. Rept. 94-311*†	July 26, 1975*					
S. Con. Res. 108 Mr. Dole and others	Urging the President to seek elimination of discriminatory trade practices of the European Economic Community concerning imported vegetable protein products.			Mar. 31, 1976 <i>Ordered placed on the Senate Calendar.</i>	Mar. 31, 1976					
S. Res. 158 Mr. Packwood and others	To clarify that the individual income tax rebate provided by the Tax Reduction Act of 1975, Public Law 94-12, is intended not to be subject to State income taxes.			June 5, 1975 S. Rept. 94-177	June 9, 1975					
S. Res. 219 Mr. Helms and others	Relating to sec. 402(e) (1) and (3) of the Trade Act of 1974 pertaining to termination of any waiver under such act to the Socialist Republic of Romania.			July 24, 1975 <i>Ordered placed on the Senate Calendar.</i>	July 25, 1975*					
S. Res. 265 Mr. Ribicoff and others	To protect the ability of the United States to trade abroad.			Nov. 6, 1975 S. Rept. 94-444*	Nov. 12, 1975*					
S. Res. 349 Mr. Long	Authorizing additional expenditures by the Committee on Finance.			Feb. 26, 1976 S. Rept. 94-659*†	Mar. 1, 1976*					

\*With amendments.

†Reported by the Rules and Administration Committee.

## SENATE BILLS AND RESOLUTIONS

NO. AND AUTHOR OF BILL	TITLE	REPORTED IN HOUSE	PASSED HOUSE	REPORTED IN SENATE	PASSED SENATE	SENT TO CONFERENCE	CONFERENCE REPORT AGREED TO IN—		DATE APPROVED	LAW NO.
							HOUSE	SENATE		
S. Res. 462 Mr. Long and Mr. Curtis	Authorizing the printing of additional copies of the Senate report to accompany H.R. 10612 (Tax Reform Act of 1975).			June 10, 1976 <i>Ordered placed on the Senate Calendar.</i>	June 10, 1976					
S. Res. 555 Mr. Helms	Relating to trade with Romania.			Sept. 20, 1976 <i>Ordered placed on the Senate Calendar.</i>						
S. 522 Mr. Jackson	To implement the Federal responsibility for the care and education of the Indian people by improving the services and facilities of Federal Indian health programs and encouraging maximum participation of Indians in such programs and for other purposes.		July 30, 1976	May 13, 1975 S. Rept. 94-133*	May 16, 1975				Sept. 30, 1976	94-437
S. 2804 Mr. Long	To amend title IV of the Social Security Act to encourage increased employment among recipients of aid to families with dependent children, and for other purposes.			Dec. 17, 1975 S. Rept. 94-574						
S. 2925 Mr. Muskie and others	To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every four years, to establish a procedure for zero-base review and evaluation of Government programs and activities every four years, and for other purposes.			Aug. 6, 1976 S. Rept. 94-1137† Sept. 20, 1976 S. Rept. 94-1263††						
S. 3420 Mr. Long	An original bill to authorize appropriations to the International Trade Commission.			May 12, 1976 S. Rept. 94-819	May 17, 1976					
S. 3602 Mr. Williams	To amend the Railroad Retirement Act of 1974 with respect to the computation of annuity amounts in certain cases; and for other purposes.			Sept. 16, 1976 S. Rept. 94-1246** Sept. 22, 1976 94-1296***						
S. 3656 Mr. Long	To authorize the State of California to elect not to implement the food stamp program for beneficiaries of supplemental security income but to provide instead for a higher level of State supplementary benefits.				July 2, 1976					

\* This bill was not referred to the Finance Committee, was reported by Senate Interior and Insular Affairs.

\*\* Reported by the Senate Labor and Public Welfare Committee.

\*\*\* Reported by Finance Committee.

† Reported by the Senate Committee on Government Operations.

†† Reported by the Senate Rules Committee.

**PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS  
REFERRED TO COMMITTEE ON FINANCE**

**NINETY-FOURTH CONGRESS**

**TITLE AND DATE REFERRED TO COMMITTEE**

<p><b>Jan. 15, 1975</b></p> <p>Letter from the Secretary of the Treasury transmitting, pursuant to law, the annual report on the state of the finances of the U.S. Government for the fiscal year ending June 30, 1974 (with an accompanying report).</p>	<p><b>Jan. 23, 1975</b></p> <p>Letter from the Acting Chairman, the Renegotiation Board transmitting, pursuant to law, the 19th annual report of the Renegotiation Board (with an accompanying report).</p>
<p><b>Jan. 15, 1975</b></p> <p>Letter from the Secretary of the Treasury transmitting, pursuant to law, the combined statement of receipts, expenditures, and balances of the U.S. Government for the fiscal year ended June 30, 1974 (with an accompanying report).</p>	<p><b>Jan. 27, 1975</b></p> <p>Letter from the Chairman, U.S. International Trade Commission transmitting, pursuant to law, the annual report, for fiscal year 1974, of the U.S. Tariff Commission (with an accompanying report).</p>
<p><b>Jan. 15, 1975</b></p> <p>Letter from the Secretary of Health, Education, and Welfare transmitting, pursuant to law, a report on the committees which advise and consult with him or his designees in carrying out his functions under the Social Security Act (with an accompanying report).</p>	<p><b>Jan. 27, 1975</b></p> <p>Letter from the Administrator, Federal Energy Office transmitting, pursuant to law, the report to Congress entitled "Energy Conservation Study, December 1974" (with an accompanying report).</p>
<p><b>Jan. 15, 1975</b></p> <p>Letter from the Chairman, U.S. Tariff Commission transmitting, pursuant to law, the 25th report of the U.S. Tariff Commission on the operation of the trade agreements program, covering calendar year 1973 (with an accompanying report).</p>	<p><b>Feb. 5, 1975</b></p> <p>Letter from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend title XVIII of the Social Security Act to make technical changes in the method of determining the supplementary medical insurance premium (with an accompanying paper).</p>
<p><b>Jan. 10, 1975</b></p> <p>Message from the President—Pelly Amendment to the Fishermen's Protective Act.</p>	<p><b>Feb. 11, 1975</b></p> <p>Letter from the Acting Director, Office of Management and Budget transmitting, pursuant to law, the cumulative report of fiscal year 1975 rescissions and deferrals—February 1975 (with an accompanying report).</p>
<p><b>Jan. 21, 1975</b></p> <p>Message from the President, notifying the Senate, pursuant to law, of his intention to issue an executive order designating certain countries as beneficiary developing countries for purposes of the Generalized System of Preferences (with an accompanying paper).</p>	<p><b>Feb. 11, 1975</b></p> <p>Letter from the Acting Director, Office of Management and Budget, transmitting, pursuant to law, a report of proposed rescissions requiring congressional approval before Mar. 1, 1975, retransmitted to the 94th Congress due to the sine die adjournment of the 93d Congress (with an accompanying report).</p>
<p><b>Jan. 21, 1975</b></p> <p>Letter from the Secretary of Health, Education, and Welfare transmitting, pursuant to law, the Seventh Annual Report on Medicare (with an accompanying report). (H. Doc. 94-34.)</p>	<p><b>Feb. 22, 1975</b></p> <p>Message from the President, transmitting, pursuant to law, the proposed legislation to authorize appropriations on a Government-wide basis for the period July 1, 1976 through Sept. 30, 1976 (with accompanying papers).</p>
<p><b>Jan. 21, 1975</b></p> <p>Letter from the Fiscal Assistant Secretary, Department of the Treasury transmitting, pursuant to law, a statement of liabilities and other financial commitments of the United States as of June 30, 1974 (with accompanying papers).</p>	<p><b>Feb. 25, 1975</b></p> <p>Letter from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report on grants approved by Department of HEW which are financed wholly with Federal funds (with an accompanying report).</p>

PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE  
ON FINANCE—Continued

TITLE AND DATE REFERRED TO COMMITTEE—Continued

Feb. 25, 1975

Letter from the Comptroller General of the United States, transmitting, pursuant to law, a review of the Comptroller General on rescissions and deferrals (with accompanying papers).

Mar. 3, 1975

Letter from the Comptroller General of the United States, relating to proposed rescission of funds appropriated for the Federal Highway Administration, Railroad-Highway Crossings Demonstration project, and trust fund share of other highway program.

Mar. 3, 1975

Letter from the Secretary of the Treasury, transmitting, pursuant to law, the second annual report of the Office of Revenue Sharing, Mar. 1, 1975 (with an accompanying report).

Mar. 3, 1975

Letter from the Fiscal Assistant Secretary, Department of the Treasury, transmitting, pursuant to law, the fourth annual report of the financial condition and results of the operations of the Airport and Airway Trust Fund (with an accompanying report). (H. Doc. 94-69.)

Mar. 3, 1975

Letter from the Fiscal Assistant Secretary, Department of the Treasury, transmitting, pursuant to law, the 19th annual report on the financial condition and results of the operations of the Highway Trust Fund (with an accompanying report). (H. Doc. 94-68.)

Mar. 3, 1975

Letter from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend the Social Security Act to improve and control the cost of the program of old-age, survivors, and disability insurance, the program of grants to States for aid to families with dependent children, and the program of health insurance for the aged and disabled (with accompanying papers).

Mar. 3, 1975

Letter from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend the Social Security Act to improve and control the cost of the maternal and child health and crippled children's services program, and the program of grants to States for medical assistance programs (with accompanying papers).

Mar. 5, 1975

Letter from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend the Public Health Service Act, the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment, and Rehabilitation Act of 1970, the Drug Abuse Office and Treatment Act of 1972, the Social Security Act, to revise and extend programs of health services, and for other purposes (with accompanying papers).

Mar. 10, 1975

Letter from the Comptroller General of the United States, regarding status of budget authority, proposed to be rescinded pursuant to the Impoundment Control Act of 1974, for which the Congress did not complete action before the relevant 45-day period of continuous session expired on Mar. 1, 1975 (with accompanying papers).

Mar. 13, 1975

Letter from the Director, Office of Management and Budget, Executive Office of the President, transmitting pursuant to law, a cumulative report on fiscal year 1975 rescissions and deferrals, March 1975 (with an accompanying report).

Mar. 13, 1975

Letter from the Secretary of Health, Education, and Welfare transmitting, pursuant to law, a report on student enumeration (with an accompanying report).

Mar. 18, 1975

Letter from the Director, Office of Management and Budget, Executive Office of the President, relative to the status of budget authority proposed to be rescinded, pursuant to the Impoundment Control Act of 1974.

Mar. 18, 1975

Letter from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report of the Advisory Council on Social Security (with an accompanying report). H. Doc. 94-75

Mar. 21, 1975

Message from the President, transmitting the following proposed legislation: A bill to limit to 5-percent cost-of-living benefit increases under the old-age, survivors' and disability insurance and supplemental security income programs established by the Social Security Act through June 1976. (H. Doc. 94-82.)

Mar. 21, 1975

Letter from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, the annual report of the Social Security Administration for the fiscal year 1974 (with an accompanying report).

Mar. 21, 1975

Letter from the Secretary of Commerce transmitting, pursuant to law, the annual report of the Foreign-Trade Zones Board for the fiscal year ending June 30, 1970 (with an accompanying report).

Mar. 26, 1975

Letter from the Secretary of Commerce transmitting, pursuant to law, a draft of proposed legislation to amend the Internal Revenue Code of 1954 to enable exporters to obtain a refund of manufacturer's excise taxes in certain cases where the articles are exported by persons other than manufacturers, producers, or importers of the articles (with accompanying papers).

**PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE  
ON FINANCE—Continued**

**TITLE AND DATE REFERRED TO COMMITTEE—Continued**

<p><b>Mar. 20, 1975</b></p> <p>Letter from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report of Federal activities related to welfare programs (with an accompanying report).</p>	<p><b>Apr. 25, 1975</b></p> <p>Letter from the Acting Secretary of the Treasury, transmitting a draft of proposed legislation to remove the restrictions imposed on the Treasurer of the United States by section 213 of the Revised Statutes (with accompanying papers).</p>
<p><b>Apr. 8, 1975</b></p> <p>Communication from the President, transmitting an executive order designating beneficiary developing countries for the generalized system of preferences under the Trade Act of 1974 (with accompanying papers).</p>	<p><b>Apr. 29, 1975</b></p> <p>Communication from the President, transmitting a draft of proposed legislation to extend and revise the State and Local Fiscal Assistance Act of 1972 (with accompanying papers).</p>
<p><b>Apr. 8, 1975</b></p> <p>Letter from the Chairman of the International Trade Commission transmitting, pursuant to law, the first quarterly report on trade between the United States and the nonmarket economy countries (with an accompanying report).</p>	<p><b>Apr. 29, 1975</b></p> <p>Letter from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend the Social Security Act to make permanent the program of assistance for U.S. citizens returned from foreign countries (with accompanying papers). (See H.R. 6698, P.L. 94-44.)</p>
<p><b>Apr. 8, 1975</b></p> <p>Letter from the Secretary of Labor, transmitting, pursuant to law, the annual report to the Congress on the work incentive program as required by the Social Security Act (with an accompanying report).</p>	<p><b>May 1, 1975</b></p> <p>Message from the President—19th Annual Report of the President on the Trade Agreements Program (with an accompanying report).</p>
<p><b>Apr. 11, 1975</b></p> <p>Letter from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report on the committees advising him and consulting with him or his designees during the calendar year 1974 (with an accompanying report).</p>	<p><b>May 1, 1975</b></p> <p>Communication from the President transmitting a draft of proposed legislation to amend the Emergency Unemployment Compensation Act of 1974 and the Emergency Jobs and Unemployment Assistance Act of 1974 (with accompanying papers).</p>
<p><b>Apr. 18, 1975</b></p> <p>Message from the President, transmitting nine supplementary reports that revise budget deferral reports sent to the Congress in the fall of 1974, and reports on one new rescission and two deferrals for fiscal year 1975.</p>	<p><b>May 6, 1975</b></p> <p>Letter from the board of trustees of the Federal old-age and survivors insurance and disability insurance trust funds transmitting, pursuant to law, the annual report of the board for the year 1975 (with an accompanying report). (H. Doc. 94-135.)</p>
<p><b>Apr. 18, 1975</b></p> <p>Letter from the Acting Secretary of the Treasury, transmitting, pursuant to law, an annual report setting forth an analysis of the operation and effect of the provisions of title V of the Revenue Act of 1974 (with an accompanying report).</p>	<p><b>May 6, 1975</b></p> <p>Letter from the board of trustees Federal hospital insurance trust fund transmitting, pursuant to law, the annual report of the board for 1975 (with an accompanying report). (H. Doc. 94-136.)</p>
<p><b>Apr. 21, 1975</b></p> <p>Message from the President—Waiving the application of certain sections of the Trade Act of 1974 with respect to Romania. (H. Doc. 94-113.)</p>	<p><b>May 6, 1975</b></p> <p>Letter from the board of trustees of the Federal supplementary medical insurance trust fund transmitting, pursuant to law, the annual report of the board for the year 1975 (with an accompanying report). (H. Doc. 94-137.)</p>
<p><b>Apr. 25, 1975</b></p> <p>Message from the President, transmitting a draft of proposed legislation to extend and revise the State and Local Fiscal Assistance Act of 1972.</p>	<p><b>May 13, 1975</b></p> <p>Letter from the Comptroller General of the United States, relating to the ninth and tenth special messages transmitted by the President on Apr. 18, 1975, pursuant to the Impoundment Control Act of 1974 (with accompanying papers).</p>
<p><b>Apr. 25, 1975</b></p> <p>Communication from the President of the United States transmitting, pursuant to law, a copy of a proclamation extending nondiscriminatory treatment to the products of the Socialist Republic of Romania (with accompanying papers). (H. Doc. 94-114.)</p>	

PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE  
ON FINANCE—Continued

TITLE AND DATE REFERRED TO COMMITTEE—Continued

May 13, 1975

Letter from the Director of the Office of Management and Budget transmitting the cumulative report required by sec. 1014(e) of the Congressional Budget and Impoundment Control Act of 1974 (with accompanying report); pursuant to the order of Jan. 30, 1975.

May 13, 1975

Letter from the Secretary of the Treasury, transmitting a draft of proposed legislation to provide adequate authority for the protection of buildings and property under the charge and control of the Department of the Treasury, to authorize the appointment of special police, and for other purposes (with accompanying papers).

May 13, 1975

Letter from the Secretary of the Treasury, transmitting a draft of proposed legislation to modernize and simplify customs procedures, and for other purposes (with accompanying papers).

May 22, 1975

Letter from the Director, National Legislation Commission, the American Legion, transmitting, pursuant to law, a report of the American Legion (with an accompanying report).

May 22, 1975

Letter from the Chairman, U.S. International Trade Commission, transmitting a draft of proposed legislation to provide authorization of appropriations for the U.S. International Trade Commission (with accompanying papers).

June 5, 1975

Letter from the Chairman, U.S. International Trade Commission, transmitting, pursuant to law, a report on the concepts and principles which should underlie the formulation of an International Commodity Code (with an accompanying report). (H. Doc. 94-175.)

June 5, 1975

Letter from the Secretary of the Treasury transmitting, pursuant to law, a report of a study on Treasury tax and loan accounts which the Treasury has just completed (with an accompanying report).

June 10, 1975

Letter from the Secretary of Health, Education, and Welfare transmitting a draft of proposed legislation to eliminate trust fund financing for State capital expenditure review activities and expand the scope of mandatory outpatient services under State medical assistance programs (with accompanying papers).

June 11, 1975

Letter from the Secretary of Labor transmitting, pursuant to law, the report of the Secretary of Labor on the administration of the Welfare and Pension Plans Disclosure Act of 1974 (with an accompanying report).

June 19, 1975

Letter from the Director, Office of Management and Budget transmitting, pursuant to law, a cumulative report under sec. 1014(e) of the Congressional Budget and Impoundment Act of 1974 (with an accompanying report).

June 23, 1975

Letter from the Assistant Secretary of the Treasury transmitting, pursuant to law, a report on the actions by the Department under the countervailing Duty Law with respect to imports of dairy products from member states of the European Economic Community (with an accompanying report).

June 26, 1975

Letter from the Secretary of Health, Education, and Welfare transmitting a draft of proposed legislation to save the income of beneficiaries of programs assisted under the Social Security Act from any reduction caused by the assignment of support rights to the State (with accompanying papers).

July 7, 1975

Message from the President transmitting a draft of proposed legislation entitled "Federal Aid Highway Act of 1975" (with accompanying papers).

July 8, 1975

Message from the President—Impoundment Control Act of 1974—Reactions and deferrals (with accompanying papers).

July 9, 1975

Letter from the Secretary of Health, Education, and Welfare transmitting a draft of proposed legislation to improve the old-age, survivors, and disability insurance program, the supplemental security income program, and the program of health insurance for the aged and disabled (with accompanying papers).

July 9, 1975

Letter from the Chairman of the East-West Trade Board transmitting, pursuant to law, the first quarterly report of the Board covering the first quarter of the calendar year 1975 (with an accompanying report). (H. Doc. 94-210.)

July 9, 1975

Letters from the Chairman of the International Trade Commission each transmitting, pursuant to law, a report; the first referring to the impact on U.S. imports of granting most-favored-nation treatment to Romania; and the second reporting on trade between the U.S. and the non-market economy countries (with accompanying reports). (H. Doc. 94-209.)

July 16, 1975

Letter from the Secretary of Labor transmitting a draft of proposed legislation to extend and improve the Federal-State unemployment compensation program (with accompanying papers). (See H.R. 1/210.)

**PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE  
ON FINANCE—Continued**

**TITLE AND DATE REFERRED TO COMMITTEE—Continued**

<p><b>July 16, 1975</b></p> <p>Letter from the Special Representative for Trade Negotiations relating to proposed regulations concerning certain trade practices of foreign governments.</p>	<p><b>Sept. 4, 1975</b></p> <p>Letter from the Assistant Secretary of State transmitting a draft of proposed legislation to implement the Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property (with accompanying papers).</p>
<p><b>July 16, 1975</b></p> <p>Letter from the Director of the Office of Management and Budget transmitting a report on rescissions and deferrals, pursuant to the Congressional Budget and Impoundment Control Act of 1974 (with accompanying report).</p>	<p><b>Sept. 4, 1975</b></p> <p>Letter from the Acting Secretary of the Treasury transmitting a draft of proposed legislation to provide incentives for the expansion of electric power facilities other than petroleum-fueled generating facilities (with accompanying papers).</p>
<p><b>July 22, 1975</b></p> <p>Letter from the Comptroller General of the United States transmitting, pursuant to law, a report on the deferrals and proposed rescissions which the President submitted to the Congress on July 1, in his first special message for fiscal year 1976 (with the accompanying report).</p>	<p><b>Sept. 4, 1975</b></p> <p>Message from the President—Deferrals in 1976 budget authority (with accompanying papers).</p>
<p><b>July 22, 1975</b></p> <p>Letter from the Director of the Office of Management and Budget transmitting drafts of two legislative proposals to provide for the orderly transition to the use of the new fiscal year (with accompanying papers).</p>	<p><b>Sept. 9, 1975</b></p> <p>Letter from the Chairman of the Renegotiation Board transmitting a draft of proposed legislation to extend and amend the Renegotiation Act of 1951, and for other purposes (with accompanying papers).</p>
<p><b>Sept. 3, 1975</b></p> <p>Letter from the Acting Director of the Office of Management and Budget transmitting, pursuant to law, the cumulative report required by sec. 1014(e) of the Congressional Budget and Impoundment Control Act of 1974 (with an accompanying report).</p>	<p><b>Sept. 16, 1975</b></p> <p>Letter from the Director, Office of Management and Budget, Executive Office of the President, transmitting, pursuant to law, a cumulative report on rescissions and deferrals, September 1975 (with an accompanying report).</p>
<p><b>Sept. 4, 1975</b></p> <p>Letter from the Secretary of Commerce and the Chairman of the International Trade Commission transmitting, pursuant to law, a report on the principles and concepts which should guide the organization and development of an enumeration of articles which would result in comparability of U.S. import, production, and export data (with an accompanying report).</p>	<p><b>Sept. 10, 1975</b></p> <p>Letter from the Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report concerning grants approved by the Department which are financed wholly with Federal funds and subject to the reporting requirements of sec. 1120(b) of the Social Security Act (with an accompanying report).</p>
<p><b>Sept. 4, 1975</b></p> <p>Letter from the General Counsel of the Department of the Treasury transmitting a draft of proposed legislation to amend the Internal Revenue Code with respect to the deduction for moving expenses (with accompanying papers).</p>	<p><b>Sept. 16, 1975</b></p> <p>Letter from the Under Secretary of Agriculture, transmitting a draft of proposed legislation to amend sec. 306 of the Tariff Act of 1930 (46 Stat. 689; 19 U.S.C. 1306), to relieve restrictions on the importation of certain meat (with accompanying papers).</p>
<p><b>Sept. 4, 1975</b></p> <p>Letter from the Secretary of Health, Education, and Welfare transmitting a draft of proposed legislation to modify requirements for coordination between the medicare program and the Federal Employees Health Benefits program (with accompanying papers).</p>	<p><b>Sept. 24, 1975</b></p> <p>Message from the President—Reports of deferrals.</p>
<p><b>Sept. 4, 1975</b></p> <p>Letter from the Secretary of Health, Education, and Welfare transmitting, pursuant to law, the third annual report of the National Professional Standards Review Council (with an accompanying report).</p>	<p><b>Sept. 26, 1975</b></p> <p>Letter from the Secretary of the Treasury, transmitting a draft of proposed legislation to amend the Internal Revenue Code of 1954 to restrict the authority for inspection of returns and the disclosure of information with respect thereto, and for other purposes (with accompanying papers).</p>

PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE  
ON FINANCE—Continued

TITLE AND DATE REFERRED TO COMMITTEE—Continued

Sept. 20, 1975

A letter from the Comptroller General of the United States transmitting, pursuant to law, a report on the message of the President dated September 10, summarizing by agency the total budget authority and 1976 outlay reductions involved in the message with an accompanying report).

Oct. 6, 1975

Two letters from the Secretary of Health, Education, and Welfare transmitting drafts of proposed legislation to amend title XVIII and title XX of the Social Security Act (with accompanying papers).

Oct. 6, 1975

Letter from the Secretary of the Treasury, the Chairman of the East-West Foreign Trade Board, transmitting, pursuant to law, a report of the activities of the Board for the second quarter of calendar year 1975 (with an accompanying report). (H. Doc. 94-270.)

Oct. 6, 1975

Letter from the Chairman of the International Trade Commission transmitting, pursuant to law, a report of the Commission covering the third quarter of 1975 (with an accompanying report).

Oct. 20, 1975

Letter from the Director of the Office of Management and Budget transmitting, pursuant to law, a cumulative report required by sec. 1014(c) of the Congressional Budget and Impoundment Control Act of 1974 (with an accompanying report).

Oct. 20, 1975

Message from the President—Deferrals in budget authority.

Oct. 21, 1975

Letter from the Assistant Secretary of the Treasury reporting, pursuant to law, on the waiver of countervailing duties on imports of dairy products from the European Community (with accompanying papers).

Oct. 21, 1975

Letter from the Secretary of the Treasury transmitting a draft of proposed legislation to include officers and employees of the Bureau of Alcohol, Tobacco, and Firearms in sec. 1114 of title 18, United States Code (with accompanying papers).

Oct. 21, 1975

Letter from the Secretary of Health, Education, and Welfare transmitting a draft of proposed legislation entitled "The International Social Security Agreements Act of 1975" (with accompanying papers).

Oct. 30, 1975

Letter from the Attorney General transmitting a draft of proposed legislation to revise the statute authorizing the garnishment of payments of remuneration for employment for the purpose of complying with certain child support and alimony payment orders (with accompanying papers).

Nov. 3, 1975

Communication from the President notifying, pursuant to law, the Senate of his intention to amend Executive Order 11844 of Mar. 21, 1975, by withdrawing the designations of the Khmer Republic and Vietnam (South) as beneficiary developing countries for purposes of the Generalized System of Preferences. (H. Doc. 94-294.)

Nov. 10, 1975

Letter from the Comptroller General of the United States, transmitting, pursuant to law, a report on the first special message of the President of the United States for fiscal year 1976, containing three proposed rescissions of budget authority for the Department of Transportation, Federal Highway Administration, and the Department of the Treasury (with accompanying report).

Nov. 10, 1975

Letter from the Comptroller General of the United States, transmitting, pursuant to law, a report on the fourth special message of the President of the United States for fiscal year 1976, transmitting three deferrals (with accompanying report).

Nov. 10, 1975

Letter from the Comptroller General of the United States transmitting, pursuant to law, a report on the fifth special message of the President of the United States for fiscal year 1976, transmitting 10 revised deferrals (with accompanying report).

Nov. 11, 1975

Letter from the acting Comptroller General of the United States transmitting, pursuant to law, a report on certain deferrals contained in the sixth special message of the President submitted to the Congress Oct. 20, 1975 (with accompanying report).

Nov. 11, 1975

Communication from the President notifying, pursuant to law, the Senate of his intention to designate additional beneficiary developing countries and territories for purposes of the Generalized System of Preference.

Nov. 12, 1975

Letter from the Director, Office of Management and Budget, Executive Office of the President, transmitting, pursuant to law, a cumulative report on rescissions and deferrals, November 1975 (with an accompanying report).



**PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE  
ON FINANCE—Continued**

**TITLE AND DATE REFERRED TO COMMITTEE—Continued**

<p><b>Nov. 13, 1975</b></p> <p>Letter from the Assistant Secretary of the Treasury transmitting, pursuant to law, a report pertaining to the Treasury Department's acquisition of test terminals and the subsequent submission of a request for proposal of a terminal system (with an accompanying report).</p>	<p><b>Jan. 10, 1970</b></p> <p>Letter from the Secretary of the Treasury, transmitting, pursuant to law, the annual report on the state of the finances of the U.S. Government for the fiscal year ended June 30, 1975 (with an accompanying report).</p>
<p><b>Dec. 1, 1975</b></p> <p>Message from the President—Annual report of the Operation of the Automotive Products Trade Act of 1965.</p>	<p><b>Jan. 10, 1970</b></p> <p>Letter from the Secretary of the Treasury, transmitting, pursuant to law, a report of combined statement of receipts, expenditures, and balances of the U.S. Government for the fiscal year ended June 30, 1975 (with an accompanying report).</p>
<p><b>Dec. 17, 1975</b></p> <p>Letter from the Comptroller General of the United States dated Dec. 12, 1975, transmitting, pursuant to law, a report on certain deferrals and proposed rescissions by the President in his 7th special message for fiscal year 1976 (with an accompanying report).</p>	<p><b>Jan. 19, 1970</b></p> <p>Letter from the Chairman and Executive Director, Pension Benefit Guaranty Corporation, transmitting, pursuant to law, the first annual report of the Pension Benefit Guaranty Corporation (with an accompanying report).</p>
<p><b>Dec. 17, 1975</b></p> <p>Letter from the Director, Office of Management and Budget, transmitting the cumulative report required by the Congressional Budget and Impoundment Control Act (with an accompanying report).</p>	<p><b>Jan. 19, 1970</b></p> <p>Letter from the General Counsel of the Treasury advising interested persons of procedures the Treasury presently intends to follow with respect to payments from the Presidential Election Campaign Fund.</p>
<p><b>Jan. 10, 1970</b></p> <p>Message from the President—Rescission and Deferrals.</p>	<p><b>Jan. 20, 1970</b></p> <p>Letter from the Special Representative for Trade Negotiations, transmitting, pursuant to law, a report on certain trade practices of foreign governments (with an accompanying report).</p>
<p><b>Jan. 10, 1970</b></p> <p>Letter from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals, January 1970 (with an accompanying report).</p>	<p><b>Jan. 21, 1970</b></p> <p>Letter from the Fiscal Assistant Secretary of the Treasury, transmitting, pursuant to law, a report of liabilities and other financial commitments of the U.S. Government as of June 30, 1975 (with an accompanying report).</p>
<p><b>Jan. 10, 1970</b></p> <p>Letter from the Chairman, the Renegotiation Board, transmitting, pursuant to law, the 20th annual report of the Renegotiation Board, covering the fiscal year ended June 30, 1975 (with an accompanying report).</p>	<p><b>Jan. 22, 1970</b></p> <p>Letter from the Assistant Secretary of the Treasury, transmitting pursuant to law, a copy of a determination with respect to imports of canned hams and shoulders (with accompanying papers).</p>
<p><b>Jan. 10, 1970</b></p> <p>Letter from the Chairman, International Trade Commission, transmitting a draft of proposed legislation to amend section 608(e) of the Trade Act of 1974 (with accompanying papers).</p>	<p><b>Jan. 23, 1970</b></p> <p>Message from the President—Rescissions and deferrals.</p>
<p><b>Jan. 19, 1970</b></p> <p>Letter from the Chairman, International Trade Commission, transmitting, pursuant to law, the fourth quarterly report on trade between the United States and the nonmarket economy countries (with an accompanying report).</p>	<p><b>Jan. 26, 1970</b></p> <p>Letter from the Deputy Director of the Office of Management and Budget transmitting, pursuant to law, a report relating to the recommendations contained in the report entitled "Economic Initiatives" (with an accompanying report).</p>
<p><b>Jan. 10, 1970</b></p> <p>Letter from the Chairman, East-West Foreign Trade Board, transmitting, pursuant to law, the third quarterly report of the East-West Foreign Trade Board, covering the third quarter of calendar year 1975 (with an accompanying report).</p>	<p><b>Feb. 16, 1970</b></p> <p>Message from the President—Improvements in programs serving the elderly.</p>

PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE  
ON FINANCE—Continued

TITLE AND DATE REFERRED TO COMMITTEE—Continued

<p>Feb. 17, 1976</p> <p>Letter from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation entitled "Social Security Amendments of 1976" and "The Medicare Improvements of 1976 (with accompanying papers).</p>	<p>Mar. 1, 1976</p> <p>Letter from the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to consolidate Federal financial assistance to the fifty States, the District of Columbia, and the territories for programs in the field of health, to focus those programs on individuals most in need of them, and to eliminate unnecessary restrictions on the exercise of State responsibility for program administration (with accompanying papers).</p>
<p>Feb. 17, 1976</p> <p>Letter from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals, February 1976 (with an accompanying report).</p>	<p>Mar. 3, 1976</p> <p>Letter from the Fiscal Assistant Secretary of the Treasury transmitting, pursuant to law, the annual report on the financial condition and results of the operations of the highway trust fund (with an accompanying report).</p>
<p>Feb. 19, 1976</p> <p>Letter from the Secretary of the Treasury, transmitting, pursuant to law, the Statistical Appendix to the 1975 annual report of the Secretary of the Treasury (with an accompanying report).</p>	<p>Mar. 3, 1976</p> <p>Letter from the Fiscal Assistant Secretary of the Treasury transmitting, pursuant to law, the annual report on the financial condition and results of the operations of the airport and airway trust fund (with an accompanying report).</p>
<p>Feb. 23, 1976</p> <p>Message from the President—Proposed Financial Assistance for Community Services Act. (H. Doc. 94-381.)</p>	<p>Mar. 3, 1976</p> <p>Letter from the Secretary of the Treasury transmitting, pursuant to law, a report on the status of the general revenue sharing trust fund during the fiscal year 1975 (with an accompanying report).</p>
<p>Feb. 23, 1976</p> <p>Letter from the Comptroller General of the United States, transmitting, pursuant to law, comments on the 70th fiscal year 1976 Special Message transmitted by the President on January 23, 1976, pursuant to the Impoundment Control Act of 1974 (with accompanying papers).</p>	<p>Mar. 10, 1976</p> <p>Message from the President—Report on Specialty Steel Imports. (H. Doc. 94-409.)</p>
<p>Feb. 25, 1976</p> <p>Message from the President—Proposed Financial Assistance for Health Care Act. (H. Doc. 94-383.)</p>	<p>Mar. 17, 1976</p> <p>Letter from the Assistant Secretary (Enforcement, Operations and Tariff Affairs), Department of the Treasury, transmitting, pursuant to law, a report on imports of rubber footwear from Korea (with an accompanying report). (H. Doc. 94-405.)</p>
<p>Feb. 26, 1976</p> <p>Letter from the Acting Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation entitled "Federal Assistance for Community Services Act" (with accompanying papers).</p>	<p>Mar. 17, 1976</p> <p>Letter from the Assistant Secretary (Enforcement, Operations and Tariff Affairs), Department of the Treasury, transmitting, pursuant to law, a report on imports of carbon steel plate and high strength steel plate from Mexico (with an accompanying report).</p>
<p>Mar. 1, 1976</p> <p>Message from the President—National energy program (H. Doc. 94-385).</p>	<p>Mar. 17, 1976</p> <p>Letter from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals (with an accompanying report).</p>
<p>Mar. 1, 1976</p> <p>Communication from the President, notifying the Senate of his intention to withdraw the designation of Laos as a beneficiary developing country for purposes of the generalized system of preferences by amending Executive Order No. 11888 of Nov. 24, 1975.</p>	<p>Mar. 17, 1976</p> <p>Letter from the Assistant Secretary (Enforcement, Operations and Tariff Affairs), Department of the Treasury, transmitting, pursuant to law, a report on imports of cheese from Austria (with an accompanying report). (H. Doc. 94-404.)</p>

**PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE  
ON FINANCE--Continued**

**TITLE AND DATE REFERRED TO COMMITTEE--Continued**

<p><b>Mar. 23, 1970</b></p> <p>Letter from the Under Secretary of Health, Education, and Welfare, transmitting, pursuant to law, the annual report on the Social Security Administration (with an accompanying report).</p>	<p><b>Apr. 28, 1970</b></p> <p>Letter from the Secretary of Commerce transmitting, pursuant to law, the annual report of the Foreign Trade Zones Board for the fiscal year ended June 30, 1975 (with an accompanying report).</p>
<p><b>Mar. 23, 1970</b></p> <p>Letter from the Secretary of Labor and the Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend title IV of the Social Security Act to redesign the work incentive (WIN) program (with an accompanying paper).</p>	<p><b>Apr. 28, 1970</b></p> <p>Letter from the Chairman of the International Trade Commission transmitting, pursuant to law, the 20th report of the Commission on the operation of the trade agreements program (with an accompanying report).</p>
<p><b>Mar. 25, 1970</b></p> <p>Letter from the Assistant Secretary of the Treasury substituting certain language to a previous submission relating to the waiver of countervailing duties of imported carbon steel plate from Mexico (with accompanying papers).</p>	<p><b>Apr. 29, 1970</b></p> <p>Letter from the Under Secretary, Department of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend the Social Security Act to improve and simplify the program of Aid to Families with Dependent Children (with accompanying papers).</p>
<p><b>Apr. 1, 1970</b></p> <p>Letter from the Secretary of the Treasury and Chairman of the East-West Foreign Trade Board transmitting, pursuant to law, the fourth quarterly report of the Board current through the end of December 1975 (with an accompanying report).</p>	<p><b>May 3, 1970</b></p> <p>Message from the President--Assistance to the Stainless Steel Industry (H. Doc. 94-483).</p>
<p><b>Apr. 14, 1970</b></p> <p>Letter from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals, April 1970 (with an accompanying report).</p>	<p><b>May 11, 1970</b></p> <p>Letter from the Under Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report entitled "A Report to Congress on Interim Assistance Reimbursement" (with an accompanying report).</p>
<p><b>Apr. 26, 1970</b></p> <p>Report on Revisions to Deferrals--Message from the President.</p>	<p><b>May 11, 1970</b></p> <p>Letter from the Under Secretary of Health, Education, and Welfare transmitting, pursuant to law, a report of Federal activities related to welfare programs covering the period July 1, 1974, to June 30, 1975 (with an accompanying report).</p>
<p><b>Apr. 26, 1970</b></p> <p>Report on the Trade Agreements Program--Message from the President.</p>	<p><b>May 12, 1970</b></p> <p>Letter from the Director, Office of Management and Budget, transmitting, pursuant to law, a cumulative report on rescissions and deferrals, May 1970 (with an accompanying report).</p>
<p><b>Apr. 26, 1970</b></p> <p>Adjustment Assistance to the U.S. Footwear Industry--Message from the President (H. Doc. 94-459).</p>	<p><b>May 13, 1970</b></p> <p>Letter from the Chairman of the International Trade Commission transmitting a draft of proposed legislation to provide authorization of appropriations for the International Trade Commission, 1978 (with accompanying papers).</p>
<p><b>Apr. 26, 1970</b></p> <p>Letter from the Under Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend the Social Security Act to improve and simplify the program of aid to families with dependent children (with accompanying papers).</p>	<p><b>May 24, 1970</b></p> <p>Letter from the Board of Trustees of the Federal Hospital Insurance Trust Fund, transmitting, pursuant to law, the annual Trust Fund (with an accompanying report).</p>
<p><b>Apr. 26, 1970</b></p> <p>Letter from the Secretary of the Treasury, transmitting, pursuant to law, a report on the operation and effect of the domestic international sales corporation legislation (with an accompanying report).</p>	<p><b>May 24, 1970</b></p> <p>Letter from the Board of Trustees of the Federal Supplementary Medical Insurance Trust Fund, transmitting, pursuant to law, the annual report of the fund (with an accompanying report).</p>

**PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE  
ON FINANCE - Continued**

**TITLE AND DATE REFERRED TO COMMITTEE -Continued**

<p><b>May 24, 1976</b></p> <p>Letter from the Board of Trustees of the Federal Old Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund, transmitting, pursuant to law, the annual reports of both funds for the year 1976 (with an accompanying report).</p>	<p><b>June 11, 1976</b></p> <p>Letter from the Under Secretary of Health, Education, and Welfare transmitting a draft of proposed legislation to extend certain temporary provisions of law affecting food stamp eligibility (with accompanying papers).</p>
<p><b>May 26, 1976</b></p> <p>Letter from the Secretary of Health, Education, and Welfare transmitting a draft of proposed legislation to amend title XIX of the Social Security Act (with accompanying papers).</p>	<p><b>June 17, 1976</b></p> <p>Message from the President - Proposed legislation relating to Social Security (H. Doc. 94-534).</p>
<p><b>May 28, 1976</b></p> <p>Letter from the Comptroller General of the United States, reporting, pursuant to law, on review of deferrals which the President submitted to the Congress on Apr. 26, 1976, in his 19th special message for fiscal year 1976 pursuant to the Impoundment Control Act of 1974.</p>	<p><b>June 17, 1976</b></p> <p>Letter from the Secretary of Health, Education, and Welfare transmitting a draft of proposed legislation to amend the Social Security Act (with accompanying papers).</p>
<p><b>June 1, 1976</b></p> <p>Message from the President - A report on his determination that the import relief for the U.S. industry producing ferriocyanide and ferrocyanide pigments recommended in the April 2, 1976, finding of the International Trade Commission, is not in the national economic interest, pursuant to section 203(b)(2) of the Trade Act of 1974 (H. Doc. 94-560).</p>	<p><b>July 1, 1976</b></p> <p>Letter from the Chairman of the International Trade Commission transmitting, pursuant to law, its 6th quarterly report on trade between the United States and nonmarket economy countries (with an accompanying report).</p>
<p><b>June 2, 1976</b></p> <p>Message from the President - Report setting forth his determination that import relief for the U.S. industry producing ferriocyanide and ferrocyanide pigments is not in the national interest.</p>	<p><b>July 2, 1976</b></p> <p>Letter from the Under Secretary of Health, Education, and Welfare transmitting, pursuant to law, a report on the child support enforcement program (with an accompanying report).</p>
<p><b>June 3, 1976</b></p> <p>Message from the President - Trade with Socialist Republic of Romania.</p>	<p><b>July 19, 1976</b></p> <p>Message from the President - Deferrals in budget authority.</p>
<p><b>June 3, 1976</b></p> <p>Letter from the Comptroller General reporting, pursuant to law, on certain deferrals submitted by the President to the Congress on April 26, 1976, in his 19th special message for fiscal year 1976.</p>	<p><b>July 19, 1976</b></p> <p>Three letters from the Assistant Secretary of the Treasury transmitting, pursuant to law, copies of determinations by the Department of the Treasury relating to the importation of cheese (with accompanying papers).</p>
<p><b>June 9, 1976</b></p> <p>Letter from the Under Secretary of Health, Education, and Welfare, transmitting a draft of proposed legislation to amend the Social Security Act to improve State medical assistance utilization control programs (with an accompanying paper).</p>	<p><b>July 19, 1976</b></p> <p>Letter from the Secretary of Health, Education, and Welfare transmitting, pursuant to law, a report on the committees advising and consulting with him under the Social Security Act (with accompanying report).</p>
<p><b>June 11, 1976</b></p> <p>Letter from the Director, Office of Management and Budget transmitting a report, pursuant to sec. 1014(e) of the Congressional Budget and Impoundment Control Act (with an accompanying report).</p>	<p><b>July 20, 1976</b></p> <p>Letter from the Chairman of the International Trade Commission transmitting, pursuant to law, the 6th quarterly report on trade between the United States and nonmarket economy countries (with an accompanying report).</p>
	<p><b>July 20, 1976</b></p> <p>Letter from the Director of the Office of Management and Budget transmitting the cumulative report required by the Congressional Budget and Impoundment Control Act of 1974 and in accordance with Executive Order 11845 (with an accompanying report).</p>

PRESIDENTIAL MESSAGES AND EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE  
ON FINANCE--Continued

TITLE AND DATE REFERRED TO COMMITTEE--Continued

<p>July 21, 1970</p> <p>Letter from the Secretary of the Treasury transmitting, pursuant to law, a copy of a determination published in the Federal Register relating to imports of leather handbags from Brazil (with accompanying papers).</p>	<p>Aug. 20, 1970</p> <p>Letter from the Acting Secretary of Health, Education, and Welfare, transmitting, pursuant to law, a report concerning grants approved which are financed wholly with Federal funds (with an accompanying report).</p>
<p>July 23, 1970</p> <p>Letter from the Special Representative for Trade Negotiations transmitting, pursuant to law, a report summarizing reviews and hearings conducted during the preceding 6-month period (with accompanying papers).</p>	<p>Aug. 20, 1970</p> <p>Letter from the Secretary of the Treasury transmitting, pursuant to law, a request for Secret Service protection for Mrs. Carter and Mrs. Mondale (with an enclosed letter).</p>
<p>Aug. 2, 1970</p> <p>Letter from the Chairman of the International Trade Commission transmitting, pursuant to law, a special report on the prospects for Soviet imports of selected manufactured goods from western industrial countries (with an accompanying report).</p>	<p>Aug. 31, 1970</p> <p>Communication from the President transmitting a report setting forth a determination that import relief for the U.S. honey industry is not in the national economic interest (with an accompanying report).</p>
<p>Aug. 4, 1970</p> <p>Letter from the Secretary of the Treasury transmitting a draft of proposed legislation to amend the Tariff Act of 1930, as amended (with accompanying papers).</p>	<p>Sept. 13, 1970</p> <p>Letter from the Director of the Office of Management and Budget transmitting, pursuant to law, a cumulative report on rescissions and deferrals dated September 1970 (with an accompanying report).</p>
<p>Aug. 10, 1970</p> <p>Letter from the Chairman, East-West Foreign Trade Board, transmitting, pursuant to law, the 5th quarterly report of the East-West Foreign Trade Board (with accompanying report).</p>	<p>Sept. 14, 1970</p> <p>Message from the President—Increase in deferral. (H. Doc. 94-610.)</p>
<p>Aug. 23, 1970</p> <p>Letter from the Secretary of Health, Education, and Welfare transmitting, pursuant to law, a copy of a Notice of Proposed Rule Making relating to the child support program (with accompanying papers).</p>	
<p>Aug. 23, 1970</p> <p>Letter from the Acting Director of the Office of Management and Budget transmitting pursuant to law, a report entitled "Cumulative Report on Rescissions and Deferrals, August 1970" (with an accompanying report).</p>	
<p>Aug. 23, 1970</p> <p>Letter from the President of the United States notifying the Senate, pursuant to law, of his intention to designate Portugal as a beneficiary developing country for purposes of the Generalized System of Preferences.</p>	
<p>Aug. 24, 1970</p> <p>Message from the President—Revisions to two deferrals.</p>	
<p>Aug. 24, 1970</p> <p>Letter from the Administrator of the Federal Aviation Administration proposing a change from January 3 to April 3 in the submission of an annual report.</p>	

## PETITIONS REFERRED TO THE COMMITTEE ON FINANCE

SUBJECT AND DATE REFERRED TO COMMITTEE

<p>Jan. 16, 1975 Resolution adopted by the Council of the City of Struthers, Ohio, re: Revenue sharing.</p> <p>Jan. 27, 1975 Resolution from the Council of the County of Maui, Walluku, Hawaii, re: To secure an exemption from the tariff and import duties which President Ford intends to impose.</p> <p>Feb. 7, 1975 Resolution adopted by the Senate of the Commonwealth of Puerto Rico, re: Fiscal relations which now exist between Puerto Rico and the United States.</p> <p>Feb. 11, 1975 Concurrent resolution by the Legislature of the State of Louisiana, re: To insure the welfare of the sugarcane farmworker and the small sugarcane farmer.</p> <p>Feb. 11, 1975 Concurrent resolution by the Legislature of the State of Louisiana, re: Amendments to the Sugar Act (H.R. 12525).</p> <p>Feb. 24, 1975 Resolution adopted by the Common Council of the City of Buffalo, N.Y., re: Support of all antideferral resolutions concerning authorized budget authority.</p> <p>Feb. 25, 1975 Resolution from House of Representatives of the Commonwealth of Puerto Rico, re: Reimbursement of the license fees collected on imported oil.</p> <p>Feb. 25, 1975 Resolution from the Legislature of the Commonwealth of Massachusetts, re: National health care expansion and improvement act.</p> <p>Feb. 25, 1975 Resolution from the Legislature of the Virgin Islands, re: To amend the Internal Revenue laws regarding their application to the Virgin Islands.</p> <p>Feb. 28, 1975 Concurrent resolution of the Legislature of the State of Hawaii, re: Establishing capital gain and charitable organization tax status.</p> <p>Mar. 3, 1975 Resolution adopted by the City Council of the city of Wakefield, Mich., re: Income tax cut for low-income taxpayers.</p>	<p>Mar. 10, 1975 Joint resolution of the Legislature of the Commonwealth of Virginia, re: Federal programs which provide for payment of hospitalization for eligible patients.</p> <p>Mar. 10, 1975 Concurrent resolution of the Legislature of the State of New Hampshire, re: Imposing increased tariffs on imported petroleum by the President.</p> <p>Mar. 10, 1975 Resolution and policy statement of the Greater Lafayette, La., re: Legislative proposals concerning energy.</p> <p>Mar. 13, 1975 Joint resolution of the Legislature of the State of Maine, re: Opposing the proposed limitation on the cost of living increases in Federal income maintenance programs.</p> <p>Apr. 11, 1975 Joint resolution of the Legislature of the State of California, re: Definition of tax effort under the State and Local Assistance Act of 1972.</p> <p>Apr. 11, 1975 Resolution of the Senate of the State of Hawaii, re: Urging expanded Federal assistance to States for public assistance programs.</p> <p>Apr. 11, 1975 Concurrent resolution of the Legislature of Hawaii, re: To establish a federally funded national income maintenance program.</p> <p>Apr. 11, 1975 Resolution of the Senate of the State of Hawaii, re: Revision of Federal allocation procedure of public assistance funds.</p> <p>Apr. 11, 1975 Resolution of the General Court of the Commonwealth of Massachusetts, re: Expanding medicare.</p> <p>Apr. 11, 1975 Resolution of the General Court of the Commonwealth of Massachusetts, re: Social security benefits.</p> <p>Apr. 11, 1975 Resolution of the Senate of the State of Hawaii, re: Social security benefits limitations.</p>
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## PETITIONS REFERRED TO THE COMMITTEE ON FINANCE—Continued

## SUBJECT AND DATE REFERRED TO COMMITTEE—Continued

<b>Apr. 11, 1975</b> Resolution of the Maryland Municipal League supporting reenactment of general revenue sharing.	<b>May 19, 1975</b> Resolution of the St. Petersburg Woman's Club of St. Petersburg, Fla., re: Urging that mandatory retirement age be abolished.
<b>Apr. 11, 1975</b> Resolution of the Legislature of the County of Suffolk, New York, re: To amend the Supplemental Security Income Program.	<b>May 22, 1975</b> Resolution from the Rhode Island League of Cities and Towns, re: Supporting reenactment of general revenue sharing.
<b>Apr. 11, 1975</b> Resolution of the Tennessee Public Service Commission, re: Opposition of the import tax on oil.	<b>June 4, 1975</b> Joint resolution by the Legislature of the State of Maine, re: To change the proposed Federal regulations for title XX, the Social Services Act of 1974.
<b>Apr. 22, 1975</b> Resolution of the House of Representatives of the State of Oklahoma, re: To exempt small hospitals from certain requirements and suspension of certain rules by Department of Health, Education, and Welfare.	<b>June 4, 1975</b> Joint resolution adopted by the Legislature of the State of Nevada, re: To study and clarify the laws and regulations pertaining to access by governing agencies to personal financial information.
<b>Apr. 22, 1975</b> Concurrent resolution of the Legislature of the State of Oklahoma, re: Oil depletion allowance.	<b>June 4, 1975</b> Joint resolution by the Legislature of the State of Maine, re: To prevent selective taxes from being imposed as a means to reduce consumption of petroleum based fuels.
<b>Apr. 22, 1975</b> Concurrent resolution of the Legislature of the State of South Dakota, re: Reform of the Federal estate tax.	<b>June 4, 1975</b> Resolution adopted by the House of Representatives of the State of Texas, re: Cattle raisers and feeders.
<b>Apr. 22, 1975</b> Joint resolution of the Legislature of the State of Nevada, re: Federal medical insurance programs.	<b>June 6, 1975</b> Resolution adopted by the General Assembly of the State of Rhode Island, re: National Health Insurance plans adopted.
<b>May 1, 1975</b> House concurrent resolution agreed to by the General Assembly of the State of Arkansas, re: Urging deferral of any action relating to depletion allowance.	<b>June 20, 1975</b> Resolution adopted by the City Council of the City of Philadelphia, Pa., re: To the "means test" in connection with certain services for senior citizens.
<b>May 1, 1975</b> Resolution of the Senate of the State of Maryland, re: To exempt asphalt cement from all levies, taxes, or fees.	<b>June 23, 1975</b> Joint resolution adopted by the Legislature of the State of North Carolina, re: Opposition to legislation pending to increase the Federal tax on motor fuel.
<b>May 6, 1975</b> Joint Resolution of the Legislature of the State of Montana, re: To review the social laws from the social security system.	<b>June 26, 1975</b> Resolution adopted by the Arizona State AFL-CIO, re: To national health security.
<b>May 12, 1975</b> Resolution of the House of Representatives of the State of Hawaii, re: Requesting investigation of social security inequities and revision of system.	<b>June 26, 1975</b> Resolution adopted by the New England Conference of the International Association of Machinists and Aerospace Workers, re: To national health security.
<b>May 14, 1975</b> Resolution by the Senate of the State of Maryland, re: Medicare, Medicaid and Food Stamps.	<b>July 8, 1975</b> Joint resolution adopted by the Legislature of the State of Nevada, re: Energy independence.
<b>May 14, 1975</b> Resolution by the Senate of the State of Maryland, re: Earnings of persons receiving social security benefits.	

## PETITIONS REFERRED TO THE COMMITTEE ON FINANCE—Continued

## SUBJECT AND DATE REFERRED TO COMMITTEE—Continued

July 16, 1975	Oct. 30, 1975
Joint resolution adopted by the Legislature of the State of Nevada, re: Internal Revenue Service.	Resolution from the National Welfare Fraud Association, re: Department of Health, Education, and Welfare to establish an in-house law enforcement oriented office of sufficient experienced professional staff.
July 16, 1975	Oct. 30, 1975
Joint resolution adopted by the Legislature of the State of Nevada, re: Social security benefits.	Resolution from the National Welfare Fraud Association, re: National Welfare Reform Act.
July 16, 1975	Nov. 13, 1975
Resolution adopted by the City Council of Philadelphia, Pa., re: Elimination of "means test" in educational programs.	Resolution adopted by the Council of the City of Elizabeth, N.J., re: General revenue sharing.
July 22, 1975	Nov. 13, 1975
Joint resolution by the Legislature of the State of Wisconsin, re: Federal income tax deductions.	Resolution adopted by the Board of Commissioners of Martin County, Minn., re: General revenue sharing.
July 28, 1975	Nov. 20, 1975
Resolution adopted by the Assembly of the State of New York, re: Existing deficiencies in the Federal SSI program.	Resolution adopted by the Village of Richfield, Ohio, re: Revenue sharing.
July 28, 1975	Dec. 2, 1975
Resolution adopted by the Council of the City of Schenectady, N.Y., re: Supporting continuation of the Federal revenue sharing program.	Two resolutions adopted by the North Carolina League of Municipalities; (1) re: General revenue sharing; (2) re: Counter-cyclical assistance.
Sept. 3, 1975	Dec. 2, 1975
Resolution adopted by the Southern Legislative Conference of the Council of State Government, re: Highway Trust Fund.	Resolution adopted by the Education Commission of the States, re: General revenue sharing.
Sept. 10, 1975	Dec. 2, 1975
Joint resolution adopted by the Legislature of the State of California, re: Social Security; income disregards.	Resolution adopted by the County Council of Harford County, Md., re: General revenue sharing.
Sept. 16, 1975	Dec. 2, 1975
Resolution adopted by the Department of Illinois Polish Legion of American Veterans, re: Federal tax exempt status of certain veterans.	Resolution adopted by the Chambers County, Texas, Commissioners Court, re: General revenue sharing.
Sept. 24, 1975	Dec. 2, 1975
Joint resolution from the Legislature of the State of California, re: Health benefit payments.	Resolution adopted by the Kalamazoo, Mich. County Board of Commissioners, re: General revenue sharing.
Oct. 21, 1975	Dec. 2, 1975
Joint Resolution No. 6 adopted by the Legislature of the State of California, re: Income tax deductions for geothermal drilling expenses.	Resolution adopted by Grayson County, Tex., re: General revenue sharing.
Oct. 21, 1975	Dec. 2, 1975
Resolution No. 64 adopted by the House of Representatives of the Commonwealth of Pennsylvania, re: General revenue sharing.	Resolution adopted by Board of County Commissioners of Geauga County, Ohio, re: General revenue sharing.
Oct. 30, 1975	Dec. 2, 1975
Resolution from the National Welfare Fraud Association, re: To eliminate incentives to ineligible.	Resolution adopted by Board of Commissioners of Shiawassee County, Mich., re: General revenue sharing.



## PETITIONS REFERRED TO THE COMMITTEE ON FINANCE—Continued

## SUBJECT AND DATE REFERRED TO COMMITTEE—Continued

Dec. 9, 1975	Resolution adopted by the Board of Supervisors, County of Los Angeles, Calif., re: General revenue sharing.	Feb. 17, 1976	Resolution adopted by the Council of the City of Worcester, Mass., re: Revenue sharing.
Jan. 19, 1976	Resolution adopted by the Commissioners' Court of Cherokee County, Tex., re: General revenue sharing.	Feb. 17, 1976	Resolution adopted by the Longmont City Council, Longmont, Colo., re: Revenue sharing.
Jan. 19, 1976	Resolution adopted by the Fluvanna County Board of Supervisors, Palmyra, Va., re: General revenue sharing.	Feb. 19, 1976	Concurrent resolution adopted by the General Assembly of the State of South Carolina, re: Tax exemptions.
Jan. 19, 1976	Resolution adopted by the Mayor and City Council of Galthersburg, Md., re: General revenue sharing.	Feb. 19, 1976	Concurrent resolution adopted by the Legislature of the State of South Dakota, re: To amend the Internal Revenue Code with regard to "widow's tax".
Jan. 19, 1976	Resolution adopted by the Board of Commissioners of Dearborn County, Ind., re: General revenue sharing.	Feb. 23, 1976	Resolution of the City Council of the City of Lakewood, Calif., re: Revenue sharing.
Jan. 19, 1976	Resolution adopted by the Council of the City and County of Denver, Colo., re: General revenue sharing.	Feb. 26, 1976	Resolution adopted by the General Assembly of the State of Rhode Island, re: To extend revenue sharing.
Jan. 19, 1976	Resolution adopted by the Board of Trustees of the Village of Pawnee, Ill., re: General revenue sharing.	Mar. 1, 1976	Joint resolution adopted by the Legislature of the State of Tennessee, re: To extend revenue sharing.
Jan. 19, 1976	Resolution adopted by the City Council of Hyattsville, Md., re: General revenue sharing.	Mar. 1, 1976	Resolution adopted by the Charter Township of Meridian, Mich., re: Revenue sharing.
Jan. 19, 1976	Resolutions adopted by the B'nai B'rith Women National Executive Board.	Mar. 3, 1976	Joint resolution adopted by the Legislature of the State of California, re: Increasing Federal child day care funds.
Jan. 20, 1976	Resolution adopted by the City Council of Youngstown, Ohio, re: General revenue sharing.	Mar. 4, 1976	Resolution from the Governor, leadership of the State Legislature of the State of Oregon, re: Revenue sharing.
Jan. 20, 1976	Resolution adopted by the Council of Grand Prairie, Tex., re: General revenue sharing.	Mar. 10, 1976	Resolution from the Town of Alden, County of Erie, N.Y., re: Welfare system.
Jan. 20, 1976	Resolution adopted by the Council of the City of Norfolk, Va., re: General revenue sharing.	Mar. 10, 1976	Resolution from the Town of Attica, Wyoming County, N.Y., re: Welfare system.
Jan. 26, 1976	Resolution adopted by the House of Representatives of the State of Illinois, re: Congress to take action on legislation concerning tax burden on the moneys paid to veterans.	Mar. 17, 1976	Resolution adopted by the Legislature of the State of California: Re: U.S. International Trade Commission holding hearings on eliminating or reducing the tariffs on tuna products.

## PETITIONS REFERRED TO THE COMMITTEE ON FINANCE—Continued

## SUBJECT AND DATE REFERRED TO COMMITTEE—Continued

Mar. 17, 1976 Resolution adopted by the Legislature of the Commonwealth of Virginia, re: Establishing requirement concerning public welfare recipients.	Apr. 28, 1976 Joint resolution adopted by the Legislature of the Commonwealth of Virginia, re: Revenue sharing.
Mar. 22, 1976 Resolution adopted by the Legislature of the State of Hawaii, re: Unemployment compensation.	Apr. 28, 1976 Joint Memorial adopted by the Legislature of the State of Idaho, re: Taxpayers owning farming businesses.
Mar. 22, 1976 Resolution adopted by the Council of the Town of Fincastle, Va., re: State and Local Fiscal Assistance Act.	Apr. 28, 1976 Resolution adopted by the City Council of Minneapolis, re: Revenue sharing.
Mar. 25, 1976 Resolution adopted by the Legislature of the State of New York, re: Reform in the estate tax assessments on farms.	May 3, 1976 Concurrent resolution adopted by the Legislature of the State of Hawaii, re: Unemployment compensation.
Apr. 1, 1976 Resolution adopted by the Commonwealth of Massachusetts, re: Revenue sharing.	May 5, 1976 Resolutions adopted by House of Representatives of the State of Hawaii, re: To promote sale of residential land subject to leaseholds; supplemental security income; to compensate or to make reparation for damages suffered at the time of annexation.
Apr. 1, 1976 Joint Memorial adopted by the Legislature of the State of Idaho, re: Employees Retirement Income Security Act of 1974.	May 6, 1976 Concurrent resolution adopted by the Legislature of the State of Kansas, re: Federal estate tax exemptions.
Apr. 27, 1976 Resolution adopted by the General Court of the Commonwealth of Massachusetts, re: Expanding medicare.	May 6, 1976 Resolution adopted by the Town Board of Penfield, N.Y., re: Revenue sharing.
Apr. 27, 1976 Resolution adopted by the Legislative Council of the State of Arkansas, re: Federal estate tax law.	May 12, 1976 Joint Memorial adopted by the Legislature of the State of Colorado, re: Estate and gift tax.
Apr. 27, 1976 Resolution adopted by the Legislative Council of the State of Arkansas, re: Revenue sharing.	May 25, 1976 Concurrent resolution adopted by the Legislature of the State of South Carolina, re: Medicaid benefits.
Apr. 28, 1976 Resolution adopted by the General Court of the Commonwealth of Massachusetts, re: Public assistance programs.	June 20, 1976 Concurrent Resolution No. 5 adopted by the Legislature of the State of Hawaii, re: Prepaid legal services.
Apr. 28, 1976 Resolution adopted by the General Court of the Commonwealth of Massachusetts, re: Social security benefits.	July 1, 1976 Resolution adopted by the Rhode Island League of Cities and Towns, re: General revenue sharing.
Apr. 28, 1976 Joint Memorial adopted by the Legislature of the State of Idaho, re: Federal gift tax.	July 10, 1976 Resolution of the State of New York, re: U.S. Tariff Schedules.
Apr. 28, 1976 Resolution adopted by the State of Hawaii, re: New Sugar Act.	July 19, 1976 Resolution adopted by the Legislature of the State of California, re: Simplification of eligibility for welfare.

## PETITIONS REFERRED TO THE COMMITTEE ON FINANCE—Continued

## SUBJECT AND DATE REFERRED TO COMMITTEE—Continued

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July 10, 1976

Resolution adopted by the American Federation of Musicians endorsing the National Health Security bill.

July 10, 1976

Resolution adopted by the New Jersey State Federation of Women's Clubs, re: Unemployment compensation abuses.

July 26, 1976

Resolution adopted by the Council of the City of Newport, R.I. re: Impact of income tax cuts.

July 27, 1976

Resolution adopted by the Assembly of the State of New York. re: U.S. Tariff Schedule.

Sept. 15, 1976

Concurrent resolution adopted by the Commonwealth of Kentucky. re: To provide for an improved retirement system.

Sept. 20, 1976

Resolution adopted by the Council of the County of Maui, Hawaii. re: Importation of foreign sugar.

Sept. 20, 1976

Resolution adopted by the Commonwealth of Massachusetts, re: Legislation for the elderly poor.

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# MISCELLANEOUS PUBLICATIONS BY COMMITTEE ON FINANCE

## NINETY-FOURTH CONGRESS

(Requests for publications should be in writing accompanied by a self-addressed label for each item to: U.S. Senate Committee on Finance, Attention DOCUMENTS, Room 2227 Dirksen Office Building, Washington, D.C. 20510)

SUBJECT	DATE
<b>FIRST SESSION</b>	
Social Security Act—As amended through Jan. 4, 1975, and related laws (supplies exhausted)*.....	February 1975
Report of the Panel on Social Security Financing.....	February 1975
Data and Materials for the Finance Committee Report Under the Congressional Budget Act.....	Feb. 25, 1975
Health Insurance and the Unemployed.....	Mar. 7, 1975
Memorandum of the Federal Court Decision Concerning Constitutionality of Professional Standards Review Legislation..	May 8, 1975
Background Materials Relating to the United States-Romanian Trade Agreement.....	June 5, 1975
Staff Data and Materials on Unemployment Compensation.....	June 6, 1975
H.R. 6900—Brief Description of Senate Amendments (conference committee print).....	June 24, 1975
1974 Profitability of Selected Major Oil Company Operations (out-of-print).....	June 25, 1975
Energy Statistics (out of print).....	July 4, 1975
Wage Garnishment, Attachment and Assignment, and Establishment of Paternity (supplies exhausted)*.....	October 1975
Staff Data and Materials Relating to Child Care Staffing Requirements (out of print).....	Oct. 31, 1975
International Commodity Agreements (supplies exhausted)*.....	November 1975
Child Support Data and Materials (supplies exhausted)*.....	Nov. 10, 1975
Consensus or Confrontation: International Economic Policy at the Crossroads (supplies exhausted)*.....	Nov. 17, 1975
H.R. 10284—Brief Description of Senate Amendments (conference committee print).....	Dec. 18, 1975
H.R. 10727—Brief Description of Senate Amendments (conference committee print).....	Dec. 18, 1975
<b>SECOND SESSION</b>	
Ninth Annual Canadian Automobile Agreement.....	January 1976
Data and Materials on Proposals Relating to Federal Child Care Standards.....	January 1976
Social Security and Medicare Amendments (joint publication by Senate Committee on Finance and House Committee on Ways and Means).....	Jan. 6, 1976
United States International Trade Policy and the Trade Act of 1974.....	Jan. 29, 1976
Cost and Utilization Control Mechanisms in Several European Health Care Systems.....	February 1976
Social Security Act and Related Laws (including amendments through January 2, 1976) (supplies exhausted)*.....	Feb. 1, 1976
H.R. 9803—Brief Description of Senate Amendments (conference committee print).....	Feb. 2, 1976
Data and Materials for the Fiscal Year 1977 Finance Committee Report Under the Congressional Budget Act.....	Feb. 23, 1976
Rules of Procedure (Committee on Finance).....	Mar. 9, 1976

\*For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

## MISCELLANEOUS PUBLICATIONS BY COMMITTEE ON FINANCE—Continued

SUBJECT	DATE
Staff Data and Materials on Social Services Proposals.....	May 6, 1976
Bank Trust Stock Holdings: Responses to Financial Markets Questionnaire.....	June 1976
H.R. 12455—Child Care; Social Services Eligibility; Treatment of Drug Abuse and Alcoholism (conference committee print).....	June 1976
Tax Reform Act of 1975—Compilation of Decisions Reached in Executive Session (out-of-print).....	June 1, 1976
UNCTAD IV and the New Diplomacy of Interdependence.....	June 22, 1976
State and Local Fiscal Assistance Act of 1972.....	July 1976
Tax Reform Act of 1976—H.R. 10612—Testimony to be Received Tuesday, July 20, 1976 and Administration Position on Certain Provisions of H.R. 10612 (out-of-print).	July 1976
Tax Reform Act of 1976—Testimony to be Received Wednesday, July 21, 1976 (out-of-print).....	July 1976
Tax Reform Act of 1976—H.R. 10612—Testimony to be Received Thursday, July 22, 1976— and Additional Views (out-of-print).	July 1976
Tax Reform Act of 1976—Proposed Supplemental Report .....	July 20, 1976
Report of the Consultant Panel on Social Security to the Congressional Research Service.....	August 1976
Description of Tax and Tariff Bills Listed for Hearings by the Committee on Finance on August 24, 1976 (out-of-print) ..	August 1976
Various Revenue and Tariff Bills—Testimony to be Received Tuesday, August 24, 1976, and Department Comments (out-of-print).	Aug. 24, 1976
Background Materials Relating to United States-Romanian Trade and the Extension of the President's Authority to Waive Section 402 of the Trade Act of 1974.	Aug. 26, 1976
Staff Data and Materials on Unemployment Compensation Amendments of 1976 (H.R. 10210).....	Sept. 3, 1976
Unemployment Compensation Amendments of 1976—Prepared Jointly by the Senate Committee on Finance and House Committee on Ways and Means.	Oct. 20, 1976
Social Security Act and Related Laws (As Amended Through December 31, 1976).....	Dec. 31, 1976

## CALENDAR OF NOMINATIONS

DATE REFERRED	NAME AND OFFICE	COMMITTEE ACTION	CONFIRMED
Feb. 27, 1975	Frederick B. Dent, of South Carolina, to be Special Representative for Trade Negotiations.	Public hearing Mar. 18, 1975. Favorably reported Mar. 18, 1975.	Mar. 19, 1975
Apr. 17, 1975	William N. Walker, of Illinois, to be a Deputy Special Representative for Trade Negotiations (new position).	Public hearing, May 14 and 15, 1975.— Printed. Favorably reported June 4, 1975.	June 6, 1975
Apr. 17, 1975	Clayton Yeutter, of Nebraska, to be a Deputy Special Representative for Trade Negotiations (new position).	Public hearing, May 14 and 15, 1975.— Printed. Favorably reported June 4, 1975.	June 6, 1975
Apr. 22, 1975	Richard C. Holmquist, of Connecticut, to be a member of the Renegotiation Board, vice William Scholl Whitehead, resigned.	Public hearing, May 14 and 15, 1975.— Printed. Favorably reported June 4, 1975.	June 11, 1975
May 15, 1975	Christopher U. Sylvester, of North Dakota, to be a member of the Renegotiation Board, vice Daniel Eldred Rinehart, resigned.	Committee on Finance was discharged from further consideration.	June 20, 1975
June 17, 1975	Sidney L. Jones, of Michigan, to be an Assistant Secretary of the Treasury, vice Edgar R. Fiedler, resigned.	Favorably reported July 9, 1975.	July 11, 1975
June 20, 1975	Forrest David Mathews, of Alabama, to be Secretary of Health, Education, and Welfare, vice Caspar W. Weinberger.	Public hearing, July 15, 1975.— Printed. Favorably reported July 21, 1975.	July 22, 1975
June 27, 1975	John Meier, of Colorado, to be Chief of the Children's Bureau, Department of Health, Education, and Welfare, vice Edward F. Zigler, resigned.	Favorably reported July 21, 1975.	July 22, 1975
July 22, 1975	Edwin H. Yeo, III, of Pennsylvania, to be Under Secretary of the Treasury for Monetary Affairs, vice Jack F. Bennett, resigned.	Public hearing, July 29, 1975.— Printed. Favorably reported July 30, 1975.	Aug. 1, 1975
July 24, 1975	Charles M. Walker, of California, to be an Assistant Secretary of the Treasury, vice Frederic W. Hickman, resigned.	Public hearing, July 29, 1975.— Printed. Favorably reported July 30, 1975.	Aug. 1, 1975
Sept. 30, 1975	Harold F. Eberle, of California, to be a Deputy Under Secretary of the Treasury, vice Frederick L. Webber, resigned.	Public hearing, Nov. 4, 1975.— Printed. <del>u</del> <del>Printed.</del> Favorably reported <del>Nov. 4, 1975.</del>	Nov. 5, 1975
Oct. 1, 1975	Marjorie Ward Lynch, of Washington, to be Under Secretary of Health, Education, and Welfare, vice Frank D. Carlucci, resigned.	Public hearing, Nov. 4, 1975.— Printed. Favorably reported <del>Nov. 4, 1975.</del>	Nov. 5, 1975
Oct. 28, 1975	Michael B. Smith, of Massachusetts, to be U.S. Negotiator on Textile Matters, Office of Special Representative for Trade Negotiations.	Favorably reported Dec. 12, 1975.	Dec. 15, 1975
Feb. 9, 1976	George H. Dixon, of Minnesota, to be Deputy Secretary of the Treasury, vice Stephen S. Gardner.	Public hearing, Feb. 26, 1976.— Printed. Favorably reported Mar. 2, 1976.	Mar. 2, 1976

## CALENDAR OF NOMINATIONS—Continued

DATE REFERRED	NAME AND OFFICE	COMMITTEE ACTION	CONFIRMED
Feb. 9, 1976	William H. Taft, IV, of Virginia, to be General Counsel of the Department of Health, Education, and Welfare, vice John B. Rhineland, resigned.	Public hearing, Feb. 26, 1976.— Printed. Favorably reported Mar. 2, 1976.	Apr. 5, 1976.
Mar. 18, 1976	Jerry Thomas, of Florida, to be Under Secretary of the Treasury, vice Edward C. Schmults, resigned.	Public hearing, Apr. 1, 1976.— Printed. Favorably reported Apr. 13, 1976.	Apr. 13, 1976.
Mar. 22, 1976	Robert A. Gerard, of the District of Columbia, to be an Assistant Secretary of the Treasury, vice Charles A. Cooper, resigned.	Public hearing, Apr. 1, 1976.— Printed. Favorably reported Apr. 13, 1976.	Apr. 13, 1976.
May 10, 1976	Robert E. Fulton, of Massachusetts, to be Administrator of the Social and Rehabilitation Service, Department of Health, Education, and Welfare.	Favorably reported June 15, 1976.	June 16, 1976.
June 9, 1976	Jules G. Korner III, of Maryland, to be judge of the U.S. Tax Court for a term of 15 years, vice Bruce M. Forrester, retired.	-----	-----
June 18, 1976	Thomas L. Lias, of Iowa, to be an Assistant Secretary of Health, Education, and Welfare, vice Stephen Kurzman, resigned.	Favorably reported Aug. 27, 1976.	Aug. 27, 1976.
July 21, 1976	Stanley E. Shirk, of Connecticut, to be Comptroller of the Currency, vice James E. Smith, resigned.	-----	-----
Aug. 23, 1976	Susan B. Gordon, of New Mexico, to be an Assistant Secretary of Health, Education, and Welfare.	Favorably reported Sept. 23, 1976.	Sept. 23, 1976.

# HEARINGS HELD BY COMMITTEE ON FINANCE

## NINETY-FOURTH CONGRESS

(Requests for publications should be in writing accompanied by a self-addressed label for each item to: U.S. Senate Committee on Finance, Attention DOCUMENTS, Room 2227 Dirksen Office Building, Washington, D.C. 20510)

No. of Bill	TITLE	DATE OF HEARING
<b>FIRST SESSION</b>		
.....	Settlement for "FRELOC" Debt <sup>1</sup> .....	Jan. 16, 1975.—Printed.
.....	Effect of Petrodollars on Financial Markets <sup>1</sup> .....	Jan. 30, 1975.—Printed.
H.R. 1767	Suspending Presidential Authority to Impose Oil Import Fees; and.....	} Feb. 7 and 10, 1975.—Printed.
H.R. 2034	\$531 Billion Debt Limit.....	
H.R. 2166	Antirecession Tax Cut.....	Mar. 5, 10, 11, and 12, 1975.—Printed. (Supplies exhausted.) <sup>2</sup>
S. 496	Health Insurance and the Unemployed.....	Mar. 7, 1975.—Printed.
.....	Depletion Allowance <sup>1</sup> .....	Mar. 17, 1975.—Printed.
Nominations	Frederick B. Dent.....	Mar. 18, 1975.—Printed.
.....	General Revenue Sharing <sup>1</sup> .....	Apr. 16 and 17, May 21 and 22, 1975.—Printed.
.....	Federal Tax Return Privacy <sup>1</sup> .....	Apr. 21 and 28, 1975.—Printed. Part Two: Jan. 23, 1976.—Printed.
.....	Capital Requirements on Energy Independence <sup>1 2</sup> .....	May 7 and 8, 1975.—Printed. (Out of print.)
Nominations	Richard C. Holmquist, William N. Walker, and Clayton Yeutter.....	May 14 and 15, 1975.—Printed.
S. Con. Res. 35	Romanian Trade Agreement.....	June 6, and July 8, 1975.—Printed.
H.R. 6900	} Unemployment Compensation.....	June 10, 1975.—Printed.
S. 1502		
S. 1810		
.....	Small Business Tax Reform <sup>1</sup> .....	June 17, 18, 19, 1975.—Printed. Part Two: Sept. 23, 24, 25 and Nov. 13, 1975.—Printed.
H.R. 8030	\$577 Billion Debt Limit.....	June 25, 1975.—Printed.
H.R. 6860	Energy Conservation and Conversion Act of 1975.....	Part One: July 10, 11, and 14.—Printed. Part Two: July 15, 16, 17, and 18, 1975.—Printed;
Nominations	Forrest David Mathews.....	July 15, 1975.—Printed.
Nominations	Charles M. Walker and Edwin H. Yeo III.....	July 29, 1975.—Printed.
.....	Capital Requirements of Housing Industry: Proposals To Encourage Savings. <sup>2</sup>	Oct. 2, 1975.—Printed.
S. Res. 265	Protecting the Ability of the United States to Trade Abroad <sup>1</sup> .....	Oct. 6, 1975.—Printed. (Out of print.)
S. 2425	Child Care Staffing Requirements.....	Oct. 8, 1975.—Printed.
.....	Alleged Improper Practices in Customs House at Denver, Colo. <sup>1</sup> .....	Oct. 23, 1975.—Printed. Part Two: Dec. 8, 1975.—Printed.
Nominations	Marjorie W. Lynch and Harold F. Eberle.....	Nov. 4, 1975.—Printed.
.....	Jeopardy and Termination Assessments and Administration Summonses <sup>1</sup> .....	Nov. 5, 1975.—Printed.
.....	Public Inspection of IRS Private Letter Rulings <sup>1</sup> .....	Nov. 6, 1975.—Printed.
H.R. 10585	\$595 Billion Debt Limit.....	Nov. 12, 1975.—Printed.
.....	Role of Internal Revenue Service in Federal Law Enforcement Activities <sup>1</sup> .....	Dec. 1 and 3, 1975 and Jan. 22, 1976.—Printed.
.....	Extension of the Expiring Tax Cut Provisions.....	Dec. 9, 1975.—Printed.

See footnotes on following page.



# HEARINGS HELD BY COMMITTEE ON FINANCE

## NINETY-FOURTH CONGRESS

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No. OF BILL	TITLE	DATE OF HEARING
<b>SECOND SESSION</b>		
.....	Causes and Cures of World Inflation <sup>1</sup> .....	Jan. 26 and Feb. 17, 1976.—Printed.
.....	Oversight Hearings on U.S. Foreign Trade Policy .....	Jan. 29, 30, and Feb. 4, 5, 1976.—Printed.
.....	Paperwork Requirements of the Pension Reform Act of 1974 <sup>2</sup> .....	Feb. 2 and 3, 1976.—Printed.
.....	Tax Policy and Capital Formation <sup>3</sup> .....	Feb. 18 and 19, 1976.—Printed.
.....	Foreign Indebtedness to the United States <sup>1</sup> .....	Feb. 23, 1976.—Printed.
Nominations..	George H. Dixon and William H. Taft IV.....	Feb. 26, 1976.—Printed.
.....	Foreign Portfolio Investments in the United States <sup>1</sup> .....	Mar. 1, 1976.—Printed.
H.R. 11893...	\$627 Billion Debt Limit.....	Mar. 4, 1976.—Printed.
.....	Authorization of Appropriations for the U.S. International Trade Commission.	Mar. 5, 1976.—Printed.
S. 1057.....	State Taxation on the Generation of Electricity <sup>1</sup> .....	Mar. 8, 1976.—Printed.
S. 595.....	Meat Imports <sup>1</sup> .....	Mar. 15, 1976.—Printed.
H.R. 10612...	Tax Reform Act of 1975.....	Part One: Mar. 17, 18, 19, and 22, 1976.—Printed. (Supplies exhausted.) <sup>*</sup> Part Two: Mar. 23, 24, 25, and 26, 1976.—Printed. (Supplies exhausted.) <sup>*</sup> Part Three: Mar. 29, 30, and 31, 1976.—Printed. (Supplies exhausted.) <sup>*</sup> Part Four: Apr. 1, 2, 5, and 6, 1976.—Printed. (Supplies exhausted.) <sup>*</sup> Part Five: Apr. 7, 8, 9, and 13, 1976.—Printed. (Supplies exhausted.) <sup>*</sup> Parts Six, Seven, and Eight: Written testimony.—Printed.
Nominations..	Robert A. Gerard and Jerry Thomas.....	Apr. 1, 1976.—Printed.
.....	Revision of Federal Estate Tax Law.....	May 17, 1976.—Printed.
.....	State Compliance With Federal Medicaid Requirements <sup>1</sup> .....	June 7, 1976.—Printed.
.....	Taxation of Interest on Debt Obligations Issued by State and Local Governments and on Withholding Federal Income Tax on Interest and Dividend Income.	June 7, 1976.—Printed.
H.R. 14114...	\$700 Billion Debt Limit .....	June 24, 1976.—Printed.
H.R. 10612...	Certain Committee Amendments to H.R. 10612 .....	Part One: July 20, 21, 1976. Printed. Part Two: July 22, 1976.—Printed.
S. 3205.....	Medicare-Medicaid Administrative and Reimbursement Reform <sup>1</sup> .....	July 26, 27, 28, 29, and 30, 1976.—Printed.
.....	Various Revenue and Tariff Bills.....	Aug. 24, 1976.—Printed.
H.R. 13367...	General Revenue Sharing.....	Aug. 25, 1976.—Printed.
.....	Continuing Most-Favored-Nation Tariff Treatment of Imports From Romania <sup>1</sup>	Sept. 8, 1976.—Printed.

## HEARINGS HELD BY COMMITTEE ON FINANCE—Continued

NO. OF BILL	TITLE	DATE OF HEARING
H.R. 10210...	Unemployment Compensation Amendments of 1976.....	Sept. 8, 9, 1976.—Printed.
.....	Meat Import Quota Amendments.....	Sept. 20, 1976.—Printed.
H.R. 10760...	Tax Aspects of Black Lung Benefits Legislation.....	Sept. 21, 1976.—Printed.

<sup>1</sup> Conducted by Subcommittee on International Finance and Resources.

<sup>2</sup> Conducted by Subcommittee on Financial Markets.

<sup>3</sup> Conducted by Subcommittee on Energy.

<sup>4</sup> Conducted by Subcommittee on Financial Markets and Select Committee on Small Business (printed by Select Committee on Small Business).

<sup>5</sup> Conducted by Subcommittee on Revenue Sharing.

<sup>6</sup> Conducted by Subcommittee on Administration of the Internal Revenue Code.

<sup>7</sup> Conducted by Subcommittee on International Trade.

<sup>8</sup> Conducted by Subcommittee on Financial Markets and Select Committee on Small Business (printed by the Committee on Finance).

<sup>9</sup> Conducted by Subcommittee on Health.

\*For sale by Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402.

## SENATE BILLS REFERRED TO COMMITTEE

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p><b>S. 3</b></p> <p><b>Mr. Kennedy</b> and Messrs. Abourezk, Bayh, Case, Clark, Cranston, Culver, Hart of Michigan, Humphrey, Inouye, Jackson, Javits, McGee, McGovern, Metcalf, Mondale, Pastore, Pell, Randolph, Schweiker, Stone, and Williams</p> <p>To create a national system of health security.</p>	<p><b>Jan. 15, 1975</b></p> <p><b>Jan. 15, 1975.</b>—Statement by Senator Kennedy introducing this bill (Congressional Record S42).</p> <p><b>Jan. 21, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 4</b></p> <p><b>Mr. Mathias</b></p> <p>To provide a program to systematically reduce imports of crude oil, residual fuel oil and petroleum products and to provide for a report to accompany such program, and for other purposes.</p>	<p><b>Jan. 15, 1975</b></p> <p><b>Jan. 15, 1975.</b>—Statement by Senator Mathias introducing this bill (Congressional Record S57).</p> <p><b>Jan. 20, 1975.</b>—Referred to Office of Management and Budget, Departments of the Treasury and State, International Trade Commission, and Special Representative for Trade Negotiations.</p>
<p><b>S. 9★</b></p> <p><b>Mr. Dole</b></p> <p>To extend the State and Local Fiscal Assistance Act of 1972 for 5 years.</p>	<p><b>Jan. 15, 1975</b></p> <p><b>Jan. 15, 1975.</b>—Statement by Senator Dole introducing this bill (Congressional Record S70).</p> <p><b>Jan. 30, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 13367)</i></p>
<p><b>S. 11★</b></p> <p><b>Mr. Brock</b> and Messrs. Baker, Bartlett, Beall, Domenici, Garn, Hansen, Hruska, Johnston, Laxalt, Packwood, Percy, Scott of Pennsylvania, and Thurmond</p> <p>To amend the State and Local Fiscal Assistance Act of 1972 to make Federal revenue sharing a permanent program to provide for periodic increases in the dollar amounts of revenue returned to the States under that act to offset the effects of inflation, and to eliminate certain restrictions on the purposes for which local governments may use funds obtained under the act.</p>	<p><b>Jan. 15, 1975</b></p> <p><b>Jan. 15, 1975.</b>—Statement by Senator Brock introducing this bill (Congressional Record S85).</p> <p><b>Jan. 30, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p> <p><b>Mar. 10, 1975.</b>—Report from Department of the Treasury (recommends postponement).</p> <p style="text-align: center;"><i>(See action on H.R. 13367)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 17</p> <p>Mr. Dole and Messrs. Clark and Fannin</p> <p>To exempt highway motor vehicles used exclusively in soil and water conservation work from the highway use tax.</p>	<p>Jan. 15, 1975</p>	<p>Jan. 15, 1975.—Statement by Senator Dole introducing this bill (Congressional Record S96).</p> <p>Jan. 20, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Transportation.</p>
<p>S. 19★</p> <p>Mr. Dole and Messrs. Brock, Buckley, Church, Curtis, Domenici, Hart of Michigan, Hollings, Javits, McGee, Mathias, Ribicoff, Scott of Pennsylvania, Taft, and Tunney</p> <p>To amend title XVI of the Social Security Act so as to provide for the referral, for appropriate services provided by other State agencies, of blind or disabled children who are receiving supplemental security income benefits.</p>	<p>Jan. 15, 1975</p>	<p>Jan. 15, 1974.—Statement by Senator Dole introducing this bill (Congressional Record S93).</p> <p>Jan. 20, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p style="text-align: center;"><i>(See action on H.R. 10612)</i></p>
<p>S. 28★</p> <p>Mr. Moss and Messrs. Buckley, Case, Cranston, Hatfield, Jackson, Kennedy, McGee, and Mathias</p> <p>To amend the Internal Revenue Code of 1954 to provide a credit against tax, or in the alternative a deduction, for energy-conserving residential expenditures.</p>	<p>Jan. 15, 1975</p>	<p>Jan. 15, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S107).</p> <p>Jan. 22, 1975.—Referred to Office of Management and Budget, Department of the Treasury, and Federal Energy Administration.</p> <p style="text-align: center;"><i>(See action on H.R. 2166 and H.R. 10612)</i></p>
<p>S. 63★</p> <p>Mr. Beall and Messrs. Buckley, Chiles, Fong, Mathias, Stevenson, Stone, and Taft</p> <p>To amend the Internal Revenue Code of 1954 to provide an exemption from income taxation for certain income of condominium housing associations, home-owner associations, and cooperative housing corporations.</p>	<p>Jan. 15, 1975</p>	<p>Jan. 15, 1975.—Statement by Senator Beall introducing this bill (Congressional Record S125).</p> <p>Jan. 20, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 2166 and H.R. 10612)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 69★ Mr. Biden To amend the Internal Revenue Code of 1954 to provide for a credit of \$50 against the Federal income tax imposed for taxable year 1974.</p>	Jan. 15, 1975	<p>Jan. 15, 1975.—Statement by Senator Biden introducing this bill (Congressional Record S140). Jan. 21, 1975.—Referred to Office of Management and Budget and Department of the Treasury. <i>(See action on H.R. 3166)</i></p>
<p>S. 77★ Mr. Brooke To amend the Internal Revenue Code of 1954 to provide for a tax on every new automobile with respect to its weight, and for other purposes.</p>	Jan. 15, 1975	<p>Jan. 15, 1975.—Statement by Senator Brooke introducing this bill (Congressional Record S146). Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury. <i>(See action on H.R. 10612)</i></p>
<p>S. 78★ Mr. Brooke To increase the Federal excise tax on gasoline, to terminate the Highway Trust Fund, and to provide a refundable tax credit with respect to the increased tax paid on not more than 700 gallons of gasoline purchased each year.</p>	Jan. 15, 1975	<p>Jan. 15, 1975.—Statement by Senator Brooke introducing this bill (Congressional Record S146). Jan. 30, 1975.—Referred to Office of Management and Budget, Department of the Treasury, and Federal Energy Administration. <i>(See action on H.R. 10612)</i></p>
<p>S. 80★ Mr. Mathias and Messrs. Beall, Brooke, Buckley, Clark, Fong, Hansen, Hart of Michigan, Haskell, Humphrey, Javits, Kennedy, McGee, McGovern, McIntyre, Nelson, Packwood, Schweiker, Scott of Pennsylvania, Stevens, Stone, Taft, and Thurmond To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances.</p>	Jan. 15, 1975	<p>Jan. 15, 1975.—Statement by Senator Mathias introducing this bill (Congressional Record S155). Jan. 23, 1975.—Referred to Office of Management and Budget and Department of the Treasury. <i>(See action on H.R. 10612)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 83★ Mr. Mathias</p> <p>To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses incurred in providing higher education.</p>	Jan. 15, 1975	<p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 88★ Mr. Mathias</p> <p>To amend the Internal Revenue Code of 1954 to provide for an 8-percent reduction in the amount of income tax withholding.</p>	Jan. 15, 1975	<p>Jan. 15, 1975.—Statement by Senator Mathias introducing this bill (Congressional Record S106).</p> <p>Jan. 20, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 3166)</p>
<p>S. 89 Mr. Mathias and Messrs. Beall, Buckley, Clark, Cranston, Eastland, Hartke, Hollings, Humphrey, McClellan, McGee, McGovern, Stevens, Taft, Tunney, and Young</p> <p>To provide that income from entertainment activities held in conjunction with a public fair conducted by an organization described in sec. 501(c), (3), and (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.</p>	Jan. 15, 1975	<p>Jan. 15, 1975.—Statement by Senator Mathias introducing this bill (Congressional Record S167).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 98 Mr. Mathias and Messrs. Beall, Burdick, Church, Domenici, Fong, Haskell, Javits, Leahy, McGee, McGovern, Magnuson, Scott of Pennsylvania, Stevenson, Symington, and Tunney</p> <p>To amend the Internal Revenue Code of 1954 to provide that a married individual who files a separate return shall be taxed on his or her earned income at the same rate as an unmarried individual.</p>	Jan. 15, 1975	<p>Jan. 15, 1975.—Statement by Senator Mathias introducing this bill (Congressional Record S173).</p> <p>Jan. 21, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 104</b> <span style="float: right;"><b>Jan. 15, 1975</b></span></p> <p><b>Mr. Inouye</b> and Messrs. Bayh, Cannon, Clark, Domenici, Gravel, Hart of Michigan, Hartke, Hatfield, Humphrey, Javits, Leahy, McIntyre, and Moss</p> <p>To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.</p>	<p><b>Jan. 15, 1975.</b>—Statement by Senator Inouye introducing this bill (Congressional Record S188).</p> <p><b>Jan. 21, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 106</b> <span style="float: right;"><b>Jan. 15, 1975</b></span></p> <p><b>Mr. Inouye</b> and Messrs. Brock, Humphrey, and Thurmond</p> <p>To amend the Internal Revenue Code of 1954 to provide credit against income tax for an employer who employs older persons in his trade or business.</p>	<p><b>Jan. 15, 1975.</b>—Statement by Senator Inouye introducing this bill (Congressional Record S188).</p> <p><b>Jan. 30, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p><b>S. 107</b> <span style="float: right;"><b>Jan. 15, 1975</b></span></p> <p><b>Mr. Inouye</b> and Messrs. Abourezk, Brooke, Humphrey, McIntyre, and Pastore</p> <p>To allow an additional exemption for a taxpayer or his spouse who is deaf or deaf-blind.</p>	<p><b>Jan. 15, 1975.</b>—Statement by Senator Inouye introducing this bill (Congressional Record S180).</p> <p><b>Jan. 20, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p><b>S. 108</b> <span style="float: right;"><b>Jan. 15, 1975</b></span></p> <p><b>Mr. Inouye</b> and Messrs. Humphrey and Tower</p> <p>To amend the Internal Revenue Code of 1954 to allow a deduction from gross income for social agency, legal, and related expenses incurred in connection with the adoption of a child by the taxpayer.</p>	<p><b>Jan. 15, 1975.</b>—Statement by Senator Inouye introducing this bill (Congressional Record S180).</p> <p><b>Jan. 21, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 114</b> <span style="float: right;"><b>Jan. 15, 1975</b></span></p> <p><b>Mr. Inouye</b> and Messrs. Humphrey, McGovern, Metcalf, Montoya, Pell, and Randolph</p> <p>To amend the Social Security Act, to provide that certain persons, who have innocently entered into a legally defective marriage to an insured individual and have lived with such individual as his husband or wife for at least 5 years, shall be treated, for benefit purposes, as if such marriage had been legally valid.</p>	<p>Jan. 15, 1975.—Statement by Senator Inouye introducing this bill (Congressional Record S100).</p> <p>Jan. 21, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 119</b> <span style="float: right;"><b>Jan. 15, 1975</b></span></p> <p><b>Mr. Inouye</b></p> <p>To amend the Tariff Schedules of the United States to accord to the Trust Territory of the Pacific Islands the same tariff treatment as is provided for insular possessions of the United States.</p>	<p>Jan. 15, 1975.—Statement by Senator Inouye introducing this bill (Congressional Record S193).</p> <p>Jan. 21, 1975.—Referred to Office of Management and Budget, Departments of the Treasury and State, Special Representative for Trade Negotiations, and International Trade Commission.</p>	
<p><b>S. 123</b> <span style="float: right;"><b>Jan. 15, 1975</b></span></p> <p><b>Mr. Inouye</b> and Messrs. Abourezk, Brock, Brooke, Burdick, Case, Cranston, Dole, Fong, Hart of Michigan, Haskell, Hatfield, Humphrey, Jackson, Javits, Leahy, McGee, McGovern, McIntyre, Mondale, Moss, Randolph, Ribicoff, Schweiker, and Williams</p> <p>To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by part B of such title.</p>	<p>Jan. 15, 1975.—Statement by Senator Inouye introducing this bill (Congressional Record S194).</p> <p>Jan. 20, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Jan. 23, 1976.—Adverse report from Department of Health, Education, and Welfare.</p> <p>Jan. 30, 1976.—Adverse report from the Office of Management and Budget.</p>	
<p><b>S. 133</b> <span style="float: right;"><b>Jan. 15, 1975</b></span></p> <p><b>Mr. Stevens</b></p> <p>To amend the Internal Revenue Code of 1954 to permit a deduction from gross income based upon the cost of living in certain States.</p>	<p>Jan. 15, 1975.—Statement by Senator Stevens introducing this bill (Congressional Record S199).</p> <p>Jan. 24, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>	



TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 134</b> <span style="float: right;"><b>Jan. 15, 1975</b></span></p> <p><b>Mr. Stevens</b></p> <p>To amend the Internal Revenue Code of 1954 to exempt from tax a portion of the income of individuals not employed by the Federal Government who live in a State in which Federal employees receive an allowance based on living costs and conditions of environment.</p>	<p><b>Jan. 15, 1975.</b>—Statement by Senator Stevens introducing this bill (Congressional Record S109).</p> <p><b>Jan. 22, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p><b>S. 135</b> <span style="float: right;"><b>Jan. 15, 1975</b></span></p> <p><b>Mr. Stevens</b></p> <p>To amend title II of the Social Security Act to adjust the earnings exemption, applicable to recipients of monthly benefits thereunder, for individuals in Alaska or Hawaii so as to take into account the higher cost of living in such States.</p>	<p><b>Jan. 15, 1975.</b>—Statement by Senator Stevens introducing this bill (Congressional Record S200).</p> <p><b>May 5, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p><b>Aug. 8, 1975.</b>—Adverse report from Department of Health, Education, and Welfare.</p> <p><b>Aug. 11, 1975.</b>—Adverse report from Office of Management and Budget.</p>	
<p><b>S. 136★</b> <span style="float: right;"><b>Jan. 15, 1975</b></span></p> <p><b>Mr. Montoya</b> and Messrs. Church, Hatfield, Laxalt, Tunney, and Welcker</p> <p>To amend the Internal Revenue Code of 1954 to require the establishment of formal procedures and criteria for the selection of individual income tax returns for audit, to inform individuals of the reasons why their returns were selected for audit, and for other purposes.</p>	<p><b>Jan. 15, 1975.</b>—Statement by Senator Montoya introducing this bill (Congressional Record S209).</p> <p><b>Jan. 30, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p>	<p><i>(See action on H.R. 10612)</i></p>
<p><b>S. 137</b> <span style="float: right;"><b>Jan. 15, 1975</b></span></p> <p><b>Mr. Montoya</b> and Messrs. Hatfield, Laxalt, and Tunney</p> <p>To amend the Internal Revenue Code of 1954 to require judicial confirmation of the need for a jeopardy assessment.</p>	<p><b>Jan. 15, 1975.</b>—Statement by Senator Montoya introducing this bill (Congressional Record S201).</p> <p><b>Jan. 21, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury and Justice.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 138</p> <p>Mr. Montoya and Messrs. Hatfield and Laxalt</p>	Jan. 15, 1975	<p>Jan. 15, 1975.—Statement by Senator Montoya introducing this bill (Congressional Record S203).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend the Internal Revenue Code of 1954 to revise the provisions relating to property exempt from seizure for collection of taxes.</p>		
<p>S. 139</p> <p>Mr. Montoya and Messrs. Laxalt and Tunney</p>	Jan. 15, 1975	<p>Jan. 15, 1975.—Statement by Senator Montoya introducing this bill (Congressional Record S205).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend sec. 7602 of the Internal Revenue Code of 1954 to define the term of the Commissioner of Internal Revenue.</p>		
<p>S. 140★</p> <p>Mr. Pell</p>	Jan. 15, 1975	<p>Jan. 15, 1975.—Statement by Senator Pell introducing this bill (Congressional Record S206).</p> <p>Jan. 21, 1975.—Referred to Office of Management and Budget, Departments of the Treasury and State, Special Representative for Trade Negotiations, and International Trade Commission.</p>
<p>To require congressional approval of oil import fees.</p>		
<p><i>(See action on H.R. 1767)</i></p>		
<p>S. 143</p> <p>Mr. Packwood</p>	Jan. 15, 1975	<p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend the Internal Revenue Code of 1954 to provide for the adjustment of the individual income tax tables, the standard deduction, and the personal exemption deduction when necessary to reflect inflation.</p>		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 149</b></p> <p><b>Mr. Packwood</b> and Messrs. Dole, Montoya, and Riblicoff</p> <p>To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns.</p>	Jan. 15, 1975	Jan. 21, 1975.—Referred to Office of Management and Budget and Department of the Treasury.
<p><b>S. 153</b></p> <p><b>Mr. Hansen</b> and Messrs. Beall, Hartke, and Humphrey</p> <p>To amend pt. B of title XI of the Social Security Act, professional standards review, to provide for the review of dental services by dentists.</p>	Jan. 15, 1975	<p>Jan. 15, 1975.—Statement by Senator Hansen introducing this bill (Congressional Record S210).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 166★</b></p> <p><b>Mr. Humphrey</b></p> <p>To amend the Internal Revenue Code of 1954 to provide tax relief to low- and middle-income taxpayers and to provide increased incentives for expanded investment.</p>	Jan. 16, 1975	<p>Jan. 16, 1975.—Statement by Senator Humphrey introducing this bill (Congressional Record S284).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 2166 and H.R. 10612)</p>
<p><b>S. 167★</b></p> <p><b>Mr. Humphrey</b></p> <p>To amend the Internal Revenue Code of 1954 to provide for a more equitable distribution of tax burden.</p>	Jan. 16, 1975	<p>Jan. 16, 1975.—Statement by Senator Humphrey introducing this bill (Congressional Record S280).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 2166 and H.R. 10612)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 168★</p> <p>Mr. Domenici and Messrs. Bartlett, Bellmon, Chiles, Garn, McClure, and Tower</p>	Jan. 16, 1975	<p>Jan. 16, 1975.—Statement by Senator Domenici introducing this bill (Congressional Record S207).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend the Internal Revenue Code of 1954 to allow an income tax credit or an income tax deduction for certain expenditures of a taxpayer relating to the thermal design of the residence of such taxpayer.</p>		
<p>(See action on H.R. 2166 and H.R. 10612)</p>		
<p>S. 169</p> <p>Mr. Domenici and Mr. Schweiker</p>	Jan. 16, 1975	<p>Jan. 30, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>To amend title II of the Social Security Act to provide that the amount of an individual's earnings shall, for purposes of the provisions thereof requiring deductions from benefits on account of excess earnings, be deemed to be reduced by an amount equal to the expenses paid by him during the taxable year for medical care for himself.</p>		
<p>S. 199★</p> <p>Mr. Weicker and Messrs. Abourezk, Allen, Baker, Brooke, Buckley, Cannon, Case, Church, Clark, Cranston, Dole, Domenici, Eagleton, Goldwater, Gravel, Hart of Michigan, Hartke, Hathaway, Humphrey, Javits, Kennedy, Leahy, McGee, McGovern, Mathias, Metcalf, Mondale, Montoya, Percy, Stafford, Symington, Taft, Tunney, and Williams</p>	Jan. 17, 1975	<p>Jan. 17, 1975.—Statement by Senator Weicker introducing this bill (Congressional Record S370).</p> <p>Jan. 24, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes.</p>		
<p>S. 211</p> <p>Mr. McGee and Messrs. Brock, Church, Moss, and Schweiker</p>	Jan. 17, 1975	<p>Mar. 20, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend the Internal Revenue Code of 1954 with respect to .22-caliber ammunition recordkeeping.</p>		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 227★</p> <p>Mr. Bayh and Messrs. Abourezk, Bellmon, Buckley, Bumpers, Church, Clark, Culver, Domenici, Ford, Gravel, Hansen, Hart of Colorado, Hartke, Hatfield, Humphrey, Leahy, McGee, McGovern, McIntyre, Metcalf, Moss, Scott of Pennsylvania, Stone, and Williams</p>	Jan. 17, 1975	<p>Jan. 17, 1975.—Statement by Senator Bayh introducing this bill (Congressional Record S424).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes.</p>		
<p>S. 232</p> <p>Mr. Burdick and Messrs. Abourezk, Baker, Brock, Domenici, Hathaway, Helms, Huddleston, Humphrey, Inouye, McGee, McGovern, Tower, and Young</p>	Jan. 17, 1975	<p>Jan. 17, 1975.—Statement by Senator Burdick introducing this bill (Congressional Record S429).</p> <p>Jan. 23, 1975.—Referred to Office of Management and Budget, Department of the Treasury, and Federal Communications Commission.</p>
<p>To amend the Internal Revenue Code of 1954 to provide that the tax on the amounts paid for communication services shall not apply to the amount of the State and local taxes paid for such services.</p>		
<p>S. 275★</p> <p>Mr. Stevens</p>	Jan. 21, 1975	<p>Jan. 21, 1975.—Statement by Senator Stevens introducing this bill (Congressional Record S547).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Sept. 11, 1975.—Adverse report from the Department of the Treasury.</p> <p>(See action on H.R. 2166)</p>
<p>To amend the Internal Revenue Code of 1954 to allow a deduction for expenses incurred by a taxpayer in making repairs and improvements to his residence.</p>		
<p>S. 277</p> <p>Mr. Tower and Messrs. Domenici and Humphrey</p>	Jan. 21, 1975	<p>Jan. 21, 1975.—Statement by Senator Tower introducing this bill (Congressional Record S551).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widow's insurance benefits, so that benefits for husbands and widowers will be payable on the same basis as benefits for wives and widows.</p>		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 278</p> <p>Mr. Tower and Messrs. Domenici and Humphrey</p> <p>To amend title II of the Social Security Act to permit the payment of benefits to a married couple on their combined earnings record.</p>	Jan. 21, 1975	<p>Jan. 21, 1975.—Statement by Senator Tower introducing this bill (Congressional Record S551).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 279</p> <p>Mr. Tower and Messrs. Domenici and Humphrey</p> <p>To amend title II of the Social Security Act to provide that an insured individual otherwise qualified may retire and receive full old-age benefits, at any time after attaining age 60, if he has been forced to retire at that age by a Federal law, regulation, or other.</p>	Jan. 21, 1975	<p>Jan. 21, 1975.—Statement by Senator Tower introducing this bill (Congressional Record S551).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 280</p> <p>Mr. Tower and Messrs. Domenici and Humphrey</p> <p>To amend title II of the Social Security Act to provide that any individual who has 40 quarters of coverage, whenever acquired, will be insured for disability benefits thereunder.</p>	Jan. 21, 1975	<p>Jan. 21, 1975.—Statement by Senator Tower introducing this bill (Congressional Record S551).</p> <p>May 5, 1975.—Referred to Office of Management and Budget, and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 291★</p> <p>Mr. Biden and Mr. Hollings</p> <p>To amend the Internal Revenue Code of 1954 to increase the effectiveness of the minimum tax for tax preferences.</p>	Jan. 21, 1975	<p>Jan. 21, 1975.—Statement by Senator Biden introducing this bill (Congressional Record S561).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>

(See action on H.R. 10612)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 295★</p> <p>Mr. Biden and Mr. Hollings</p> <p>To amend the Internal Revenue Code of 1954 to eliminate percentage depletion for oil and gas wells over a 3-year period.</p>	Jan. 21, 1975	<p>Jan. 21, 1975.—Statement by Senator Biden introducing this bill (Congressional Record S501).</p> <p>Feb. 5, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 2166)</p>
<p>S. 296★</p> <p>Mr. Biden and Mr. Hollings</p> <p>To amend the Internal Revenue Code of 1954 relating to the application of the foreign tax credit to taxpayers engaged in the extraction, production, or refining of oil or gas in foreign countries.</p>	Jan. 21, 1975	<p>Jan. 21, 1975.—Statement by Senator Biden introducing this bill (Congressional Record S501).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget, Department of the Treasury, and Federal Energy Administration.</p> <p>(See action on H.R. 2166 and H.R. 10612)</p>
<p>S. 305</p> <p>Mr. Gravel</p> <p>To permit the Internal Revenue Service to accept a check of the Philippine Commercial and Industrial Bank, Manila, Philippines, for the account of the estate of Linnie Jane Hodges.</p>	Jan. 21, 1975	<p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 308</p> <p>Mr. Domenici and Messrs. Bayh, Brock, Chiles, and Tunney</p> <p>To amend title XVIII of the Social Security Act to provide for the coverage, under the supplementary medical insurance benefits program established by pt. B of such title, of one routine physical checkup each year and for preventive care for individuals insured under such program.</p>	Jan. 21, 1975	<p>Jan. 21, 1975.—Statement by Senator Domenici introducing this bill (Congressional Record S570).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 311★            Mr. McClure</p> <p>To amend the Internal Revenue Code of 1954 in order to tax excess petroleum industry profits, to encourage investments in the expansion of domestic energy supplies, and to create an incentive tax credit for research and development of new or expanded energy sources.</p>	Jan. 21, 1975	<p>Jan. 21, 1975.—Statement by Senator McClure introducing this bill (Congressional Record S572).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget, Department of the Treasury, and Federal Energy Administration.</p> <p>(See action on H.R. 2166)</p>
<p>S. 312★            Mr. Bentsen</p> <p>To amend the Internal Revenue Code of 1954 to provide an optional credit against tax for personal exemptions and to reform the tax treatment of oil and gas producers and foreign source income.</p>	Jan. 23, 1975	<p>Jan. 23, 1975.—Statement by Senator Bentsen introducing this bill (Congressional Record S687).</p> <p>Feb. 7, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 2166)</p>
<p>S. 318            Mr. Bartlett</p> <p>To prohibit use of Health, Education, and Welfare funds for abortion.</p>	Feb. 3, 1975	<p>Jan. 23, 1975.—Statement by Senator Bartlett introducing this bill (Congressional Record S672).</p> <p>Jan. 23, 1975.—Referred to Committee on Labor and Public Welfare.</p> <p>Feb. 3, 1975.—Committee on Labor and Public Welfare discharged, and referred to Committee on Finance.</p> <p>Feb. 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 325★            Mr. Jackson</p> <p>To amend the Internal Revenue Code of 1954 to provide a tax rebate for individuals for 1974 and to provide individuals tax relief for 1975 as a stimulus to increase consumer purchasing power, to promote economic recovery, and to halt the Nation's slide into an economic depression.</p>	Jan. 23, 1975	<p>Jan. 23, 1975.—Statement by Senator Jackson introducing this bill (Congressional Record S701).</p> <p>Feb. 6, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 2166)</p>





TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 361</b> <span style="float: right;"><b>Jan. 23, 1975</b></span></p> <p>Mr. Thurmond and Messrs. Domenici, Durkin, and Nunn</p> <p>To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.</p>	<p>Jan. 23, 1975.—Statement by Senator Thurmond introducing this bill (Congressional Record S742).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 373</b> <span style="float: right;"><b>Jan. 27, 1975</b></span></p> <p>Mr. Scott of Pennsylvania</p> <p>To amend the Internal Revenue Code of 1954 to exclude from gross income interests on not more than \$10,000 of long-term savings deposited with a savings and loan association.</p>	<p>Jan. 27, 1975.—Statement by Senator Scott introducing this bill (Congressional Record S804).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p><b>S. 386</b> <span style="float: right;"><b>Jan. 27, 1975</b></span></p> <p>Mr. Packwood and Messrs. Hatfield and Mondale</p> <p>To amend the Internal Revenue Code of 1954 to provide the same tax treatment for recognized Indian tribes as are applicable to other governmental units.</p>	<p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p><b>S. 387★</b> <span style="float: right;"><b>Jan. 27, 1975</b></span></p> <p>Mr. Packwood and Mr. Hatfield</p> <p>To exclude from taxation capital gains resulting from the condemnation of the Klamath Indian forest lands.</p>	<p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>	<p>(See action on H.R. 83)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 388</b> Jan. 27, 1975</p> <p>Mr. Church and Messrs. Abourezk, Allen, Bayh, Biden, Brock, Brooke, Burdick, Cannon, Case, Clark, Domenici, Durkin, Eagleton, Eastland, Hart of Michigan, Hartke, Haskell, Hatfield, Hollings, Huddleston, Humphrey, Inouye, Javits, Kennedy, Leahy, McGee, McGovern, McIntyre, Magnuson, Mansfield, Mathias, Metcalf, Mondale, Montoya, Morgan, Moss, Nelson, Pastore, Randolph, Ribicoff, Schweiker, Scott of Pennsylvania, Stafford, Stevenson, Stone, Symington, Tunney, and Williams</p>	<p>Jan. 27, 1975.—Statement by Senator Church introducing this bill (Congressional Record S804).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Nov. 25, 1975.—Adverse report from Department of Health, Education, and Welfare.</p> <p>Mar. 31, 1976.—Adverse report from Office of Management and Budget.</p>	
<p>To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.</p>		
<p><b>S. 389★</b> Jan. 27, 1975</p> <p>Mr. Church and Messrs. Biden, Clark, Haskell, Huddleston, McIntyre, Ribicoff, Thurmond, Tunney, and Williams</p>	<p>Jan. 27, 1975.—Statement by Senator Church introducing this bill (Congressional Record S868).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>To amend the Internal Revenue Code of 1954 to revise the retirement income credit and to increase the amount of such credit.</p>		
<p><b>S. 390★</b> Jan. 27, 1975</p> <p>Mr. Church and Messrs. Bayh, Beall, Bentsen, Biden, Burdick, Cannon, Case, Chiles, Clark, Fong, Gravel, Hathaway, Hollings, Huddleston, Humphrey, Jackson, Javits, Kennedy, McGee, McGovern, McIntyre, Mondale, Randolph, Ribicoff, Thurmond, Tunney, and Williams</p>	<p>Jan. 27, 1975.—Statement by Senator Church introducing this bill (Congressional Record S871).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>To provide a program of income tax counseling for elderly individuals.</p>		
<p><b>S. 394</b> Jan. 27, 1975</p> <p>Mr. Bentsen and Mr. Bayh</p>	<p>Jan. 27, 1975.—Statement by Senator Bentsen introducing this bill (Congressional Record S883).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget, Department of the Treasury and State, International Trade Commission, and Special Representative for Trade Negotiations.</p>	
<p>To amend the Trade Act of 1974 to clarify to application of the Generalized System of Preferences to certain countries.</p>		

(See action on H.R. 10612)

(See action on H.R. 10612)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 395</b></p> <p>Mr. Ribicoff</p> <p>To amend sec. 1504 of the Internal Revenue Code of 1954, as amended. (Permits related corporations to file consolidated tax returns.)</p>	Jan. 27, 1975	Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.
<p><b>S. 403</b></p> <p>Mr. Fannin</p> <p>To amend title XIX of the Social Security Act to provide a special Federal matching rate with respect to medical assistance provided to certain Indians.</p>	Jan. 27, 1975	<p>Jan. 27, 1975.—Statement by Senator Fannin introducing this bill (Congressional Record S886).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 405</b></p> <p>Mr. Dole and Messrs. Bellmon, Chiles, Fannin, Goldwater, and Helms</p> <p>To provide for the reimbursement to taxpayers of all expenses, including court costs and legal and accounting fees, incurred by them in contesting unwarranted second audits of their income tax liability.</p>	Jan. 27, 1975	<p>Jan. 27, 1975.—Statement by Senator Dole introducing this bill (Congressional Record S887).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 410</b></p> <p>Mr. Goldwater and Messrs. Abourezk, Bartlett, Beall, Brock, Brooke, Cannon, Dole, Domenici, Garn, Hartke, Haskell, Hollings, Humphrey, Inouye, Javits, Laxalt, McGee, McGovern, Morgan, Moss, Nunn, Pell, Ribicoff, Stafford, Stone, Welcker, and Young</p> <p>To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.</p>	Jan. 27, 1975	<p>Jan. 27, 1975.—Statement by Senator Goldwater introducing this bill (Congressional Record S892).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 411★</p> <p>Mr. Goldwater and Mr. Fannin</p> <p>To provide tax relief for condominium owners, homeowner's associations, and cooperative housing corporations.</p>	Jan. 27, 1975	<p>Jan. 27, 1975.—Statement by Senator Goldwater introducing this bill (Congressional Record S892).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 2166 and H.R. 10612)</p>
<p>S. 436★</p> <p>Mr. Young</p> <p>To amend the Internal Revenue Code of 1954 to increase the estate tax exemption and the gift tax exclusion.</p>	Jan. 28, 1975	<p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 2166 and H.R. 10612)</p>
<p>S. 437</p> <p>Mr. Metcalf and Messrs. Burdick, Humphrey, Inouye, McGovern, Mansfield, Mondale, Montoya, and Moss</p> <p>To provide for additional Federal financial participation in expenses incurred in providing benefits to Indians, Aleuts, Native Hawaiians, and other aboriginal persons, under certain State public assistance programs established pursuant to the Social Security Act.</p>	Jan. 28, 1975	<p>Jan. 28, 1975.—Statement by Senator Metcalf introducing this bill (Congressional Record S1031).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 440</p> <p>Mr. Clark</p> <p>To amend the Social Security Act to improve eligibility and computation methods under the old age, survivors, and disability insurance program, to increase Supplementary Security Income payments, to improve the benefits in the Medicare program including out-of-hospital prescription drugs and a long-term care program, to consolidate the two-part Medicare program and to eliminate all premiums and co-insurance from the Medicare program, to provide for the administration of the social security programs by a newly established independent Social Security Administration, to provide for new payment procedures under the Medicare program, to establish a new consumer price index for older Americans for calculating automatic cost-of-living benefit increases, and for other purposes.</p>	Jan. 28, 1975	<p>Jan. 28, 1975.—Statement by Senator Clark introducing this bill (Congressional Record S1035).</p> <p>Feb. 3, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 412★</p> <p>Mr. Bentsen</p> <p>To amend the Internal Revenue Code of 1954 to prevent political misuse of the Internal Revenue Service, to restrict the access of Federal and State agencies to confidential tax information, and for other purposes.</p>	Jan. 28, 1975	<p>Jan. 28, 1975.—Statement by Senator Bentsen introducing this bill (Congressional Record S1038).</p> <p>Feb. 6, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 413★</p> <p>Mr. Bentsen</p> <p>To provide for the continuing availability of capital for economic growth and the creation of new jobs and to provide for greater competitiveness in our economy by amending the Internal Revenue Code of 1954 to impose limitations on institutional holdings of securities and to encourage individuals to invest in securities.</p>	Jan. 28, 1975	<p>Jan. 28, 1975.—Statement by Senator Bentsen introducing this bill (Congressional Record S1040).</p> <p>Jan. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 445</p> <p>Mr. Scott of Pennsylvania and Messrs. Abourezk, Beall, Brock, Case, Domenici, Hart of Michigan, Hathaway, Javits, McGee, McGovern, McIntyre, Percy, Ribicoff, Schweiker, Stafford, Tunney, and Williams</p> <p>To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally-assisted programs.</p>	Jan. 28, 1975	<p>Jan. 28, 1975.—Statement by Senator Scott introducing this bill (Congressional Record S1040).</p> <p>Feb. 6, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 446</p> <p>Mr. Scott of Pennsylvania</p> <p>To amend title II of the Social Security Act to provide that an individual's entitlement to benefits shall continue through the month of his death (except where the continuation of such entitlement and the consequent delay in the payment of survivor benefits would reduce the total amount payable to the family).</p>	Jan. 28, 1975	<p>Jan. 28, 1975.—Statement by Senator Scott introducing this bill (Congressional Record S1047).</p> <p>Feb. 6, 1975. Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 451</b> <span style="float: right;"><b>Jan. 28, 1975</b></span></p> <p>Mr. Bayh and Messrs. Abourezk, Bumpers, Clark, Cranston, Culver, Gravel, Humphrey, Javits, Leahy, McGovern, McIntyre, Moss, Percy, Schweiker, Scott of Pennsylvania, Taft, Tunney, and Williams</p>	<p>Jan. 28, 1975.—Statement by Senator Bayh introducing this bill (Congressional Record S1049).</p> <p>Feb. 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	<p>To amend title XVIII of the Social Security Act to provide for coverage under part B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer.</p>
<p><b>S. 452</b> <span style="float: right;"><b>Jan. 28, 1975</b></span></p> <p>Mr. Hartke</p> <p>To amend the Internal Revenue Code of 1954 to provide a credit against tax related to the purchase of certain new motor vehicles during 1975 and 1976.</p>	<p>Jan. 28, 1975.—Statement by Senator Hartke introducing this bill (Congressional Record S1050).</p> <p>Feb. 6, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p><b>S. 453★</b> <span style="float: right;"><b>Jan. 28, 1975</b></span></p> <p>Mr. Hartke</p> <p>To amend the Internal Revenue Code of 1954 to provide a credit against tax related to the purchase of houses.</p>	<p>Jan. 28, 1975.—Statement by Senator Hartke introducing this bill (Congressional Record S1050).</p> <p>Feb. 6, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>	<p><i>(See action on H.R. 2166)</i></p>
<p><b>S. 457★</b> <span style="float: right;"><b>Jan. 28, 1975</b></span></p> <p>Mr. Javits</p> <p>To extend sec. 167(k) of the Internal Revenue Code.</p>	<p>Jan. 28, 1975.—Statement by Senator Javits introducing this bill (Congressional Record S1057).</p> <p>Feb. 6, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>	<p><i>(See action on H.R. 10612)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 463★</p> <p>Mr. Thurmond and Mr. Domenici</p> <p>To amend the Internal Revenue Code of 1954 to encourage the use of recycled oils.</p>	Jan. 28, 1975	<p>Jan. 28, 1975.—Statement by Senator Thurmond introducing this bill (Congressional Record S1064).</p> <p>Feb. 6, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p><i>(See action on H.R. 10612)</i></p>
<p>S. 465</p> <p>Mr. Kennedy</p> <p>To amend the Trade Act of 1974 to provide for the application of the Generalized System of Preferences to Western Hemisphere countries.</p>	Jan. 28, 1975	<p>Jan. 28, 1975.—Statement by Senator Kennedy introducing this bill (Congressional Record S1065).</p> <p>Feb. 5, 1975.—Referred to Office of Management and Budget, Departments of the Treasury and State, Special Trade Representative, and International Trade Commission.</p>
<p>S. 467</p> <p>Mr. Javits</p> <p>To provide a deduction for income tax purposes, in the case of a disabled individual, for expenses for transportation to and from work; and to provide an additional exemption for income tax purposes for a taxpayer or spouse who is disabled.</p>	Jan. 28, 1975	<p>Jan. 28, 1975.—Statement by Senator Javits introducing this bill (Congressional Record S1067).</p> <p>May 6, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 469★</p> <p>Mr. Mondale</p> <p>To amend the Internal Revenue Code of 1954 to reduce income taxes and to repeal the percentage depletion allowance.</p>	Jan. 28, 1975	<p>Jan. 28, 1975.—Statement by Senator Mondale introducing this bill (Congressional Record S1067).</p> <p>Feb. 5, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p><i>(See action on H.R. 2166 and H.R. 10612)</i></p>



TITLE AND DESCRIPTION	DATE	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p><b>S. 484</b></p> <p><b>Mr. Goldwater</b></p> <p>To help relieve the burden of high property taxes by allowing each homeowner a Federal tax credit or rebate for property taxes paid for the support of public schools.</p>	<p><b>Jan. 29, 1975</b></p>	<p>Jan. 29, 1975.—Statement by Senator Goldwater introducing this bill (Congressional Record S1144).</p> <p>Feb. 6, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 496</b></p> <p><b>Mr. Bentsen</b></p> <p>To amend the Social Security Act so as to provide, for a 1-year period, hospital insurance coverage under Medicare for unemployed workers and their families.</p>	<p><b>Jan. 30, 1975</b></p>	<p>Jan. 30, 1975.—Statement by Senator Bentsen introducing this bill (Congressional Record S1217).</p> <p>Feb. 6, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 497</b></p> <p><b>Mr. Buckley</b> and Messrs. Brooke, Dole, Domenici, Hansen, and Humphrey</p> <p>To provide for the monthly publication of a Consumer Price Index for the Aged which shall be used in the provision of cost-of-living benefit increases authorized by title II of the Social Security Act.</p>	<p><b>Jan. 30, 1975</b></p>	<p>Jan. 30, 1975.—Statement by Senator Buckley introducing this bill (Congressional Record S1218).</p> <p>Feb. 6, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 498</b></p> <p><b>Mr. Eagleton</b></p> <p>To amend title XVI of the Social Security Act to permit individuals who are residents in certain public institutions to receive supplementary security income benefits.</p>	<p><b>Jan. 30, 1975</b></p>	<p>Jan. 30, 1975.—Statement by Senator Eagleton introducing this bill (Congressional Record S1220).</p> <p>Feb. 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<b>S. 505</b> Mr. Church United States Petroleum Import Act.	Jan. 30, 1975	Jan. 30, 1975.—Statement by Senator Church introducing this bill (Congressional Record S1229). Feb. 6, 1975.—Referred to Office of Management and Budget, Department of the Treasury, and Federal Energy Administration.
<b>S. 512★</b> Mr. Haskell To reform the Federal income, estate, and gift tax laws.	Feb. 3, 1975	Feb. 3, 1975.—Statement by Senator Haskell introducing this bill (Congressional Record S1323). Feb. 11, 1975.—Referred to Office of Management and Budget and Department of the Treasury.
<b>AMENDMENTS</b>		
<b>Aug. 1, 1975</b> <b>No. 1</b> <b>(858)</b>	(Haskell) Deletes the section of the bill relating to income from controlled foreign subsidiaries.	
<b>S. 522★</b> Mr. Jackson	Feb. 3, 1975. Referred to Committee on Interior and Insular Affairs. May 13, 1975. Reported favorably to the Senate (S. Rept. 94-133). May 16, 1975. Passed by the Senate. May 22, 1976. Referred to House Interior and Insular Affairs. July 30, 1976. Committee discharged and passed by the House amended. Sept. 9, 1976. Senate agreed to House amendment with an amendment. Sept. 10, 1976. House agreed to Senate amendment. Sept. 30, 1976. Signed by the President.	
To implement the Federal responsibility for the care and education of the Indian people by improving the services and facilities of Federal Indian health programs and encouraging maximum participation of Indians in such programs, and for other purposes. (The portion of this bill within Finance Committee jurisdiction provides that the Secretary of Health, Education, and Welfare shall include in his annual report required by sec. 701 an accounting on the amount and use of funds made available to the Service pursuant to this title as a result of reimbursements through titles XVIII and XIX of the Social Security Act.)	<b>(Public Law 94-437)</b>	
<b>S. 525</b> Mr. Ribicoff and Messrs. Abourezk, Bayh, Bentsen, Bumpers, Burdick, Byrd of West Virginia, Cannon, Case, Chiles, Church, Clark, Cranston, Culver, Eagleton, Gravel, Hart of Colorado, Hart of Michigan, Hartke, Haskell, Hathaway, Humphrey, Inouye, Jackson, Javits, Kennedy, Leahy, McGee, McGovern, McIntyre, Magnuson, Mansfield, Mathias, Mondale, Montoya, Moss, Muskie, Pastore, Pell, Randolph, Schweiker, Stevenson, Stone, Tunney, and Williams	Feb. 3, 1975	Feb. 3, 1975.—Statement by Senator Ribicoff introducing this bill (Congressional Record S1352). Feb. 6, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
To amend the Social Security Act to freeze medicare deductibles.		
<b>S. 534</b> Mr. Thurmond	Feb. 3, 1975	Feb. 3, 1975.—Statement by Senator Thurmond introducing this bill (Congressional Record S1354). Feb. 6, 1975.—Referred to Office of Management and Budget and Department of the Treasury.
To provide an income tax credit for certain expenses incurred in furnishing or obtaining a higher education (including post-secondary trade and vocational schools).		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 546</b> <span style="float: right;"><b>Feb. 3, 1975</b></span></p> <p><b>Mr. Hathaway</b> and Messrs. Hatfield and McGovern</p> <p>To amend the Social Security Act and the Internal Revenue Code of 1954 to provide for Federal participation in the costs of the social security program, with a substantial increase in the contribution and benefit base and with appropriate reductions in social security taxes to reflect the Federal Government's participation in such costs.</p>	<p><b>Feb. 3, 1975.</b>—Statement by Senator Hathaway introducing this bill (Congressional Record S1359).</p> <p><b>Feb. 6, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 554</b> <span style="float: right;"><b>Feb. 5, 1975</b></span></p> <p><b>Mr. Fannin</b></p> <p>To encourage States not presently having in effect an approved medicaid plan to establish and put into effect such a plan.</p>	<p><b>Feb. 5, 1975.</b>—Statement by Senator Fannin introducing this bill (Congressional Record S1435).</p> <p><b>Feb. 12, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 556★</b> <span style="float: right;"><b>Feb. 5, 1975</b></span></p> <p><b>Mr. Beall</b></p> <p>To permit withholding of State income taxes from compensation of members of the Armed Forces.</p>	<p><b>Feb. 5, 1975.</b>—Statement by Senator Beall introducing this bill (Congressional Record S1435).</p> <p><b>Feb. 11, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: right;"><i>(See action on H.R. 10612)</i></p>	
<p><b>S. 560</b> <span style="float: right;"><b>Feb. 3, 1975</b></span></p> <p><b>Mr. Church</b> and Messrs. Burdick, Huddleston, Schweiker, Tunney, and Williams</p> <p>To amend title II of the Social Security Act to increase the amount which individuals may earn without suffering deductions from benefits on account of excess earnings, and for other purposes.</p>	<p><b>Feb. 5, 1975.</b>—Statement by Senator Church introducing this bill (Congressional Record S1436).</p> <p><b>Feb. 10, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 567</b></p> <p><b>Feb. 5, 1975</b></p> <p>Mr. Humphrey and Messrs. Abourezk, Bumpers, Domenici, Hart of Michigan, Hatfield, Laxalt, Pell, and Tower</p> <p>To amend the Internal Revenue Code with respect to nonrecognition of gain from the sale or exchange of a residence.</p>	<p><b>Feb. 5, 1975.</b>—Statement by Senator Humphrey introducing this bill (Congressional Record 81449).</p> <p><b>Feb. 14, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p><b>S. 568★</b></p> <p><b>Feb. 5, 1975</b></p> <p>Mr. Church and Mr. Hatfield</p> <p>To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax.</p>	<p><b>Feb. 5, 1975.</b>—Statement by Senator Church introducing this bill (Congressional Record 81449).</p> <p><b>Feb. 13, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p> <p><i>(See action on H.R. 2166 and H.R. 10612)</i></p>	
<p><b>S. 574</b></p> <p><b>Feb. 5, 1975</b></p> <p>Mr. Hollings</p> <p>To amend the Internal Revenue Code of 1954 to permit the deduction without limitations of medical expenses paid for certain dependents suffering from physical or mental impairment or defect.</p>	<p><b>Feb. 14, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p><b>S. 575★</b></p> <p><b>Feb. 5, 1975</b></p> <p>Mr. Hollings</p> <p>To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses incurred in providing higher education.</p>	<p><b>Feb. 14, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p> <p><i>(See action on H.R. 10612)</i></p>	

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
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TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p><b>S. 594</b> <span style="float: right;"><b>Feb. 5, 1975</b></span></p> <p>Mr. Scott of Pennsylvania</p> <p>To increase domestic energy supplies and availability by authorizing production of the naval petroleum reserves; establish a national strategic petroleum reserve; assuring increased supplies of natural gas at reasonable prices; amending and extending the Energy Supply and Environmental Coordination Act of 1974; amending the Clean Air Act; alter regulatory practices and procedures of governing electric utilities; assuring timely siting, consideration, approval, and construction of necessary energy facilities; and preventing foreign oil producing countries from undermining efforts to develop petroleum resources.</p> <p>To restrain energy demand by providing national energy conservation standards for new residential and commercial buildings; authorizing the Federal Energy Administration to assist States in winterizing dwellings of low-income persons; and providing for the labeling of major appliances and motor vehicles; to prepare for energy emergencies by providing standby energy authorities and implementing the international energy program; and for other purposes.</p>	<p>Feb. 5, 1975.—Referred to Committees on Armed Services, Banking, Housing, and Urban Affairs, Commerce, Finance, Government Operations, Interior and Insular Affairs, Judiciary, Labor and Public Welfare, and Public Works. Titles VII and IX are within the jurisdiction of the Finance Committee.</p> <p>Feb. 5, 1975.—Statement by Senator Scott introducing this bill (Congressional Record S1420).</p> <p>May 6, 1975.—Referred to Office of Management and Budget, Federal Energy Administration, and Department of the Treasury.</p>
<p><b>S. 595</b> <span style="float: right;"><b>Feb. 5, 1975</b></span></p> <p>Mr. Bartlett and Messrs. Abourezk, Bellmon, Bentsen, Burdick, Chiles, Curtis, Dole, Domenici, Hansen, Hruska, Montoya, Sparkman, Stone, Talmadge, and Tower</p> <p>To amend Public Law 88-482. (Reduces the aggregate amount of fresh, chilled, or frozen cattle, goat, and sheep meat which may be imported into the United States in any given year (beginning after Dec. 31, 1974), to 750,000,000 pounds and provides for the quarterly adjustment of such poundage limitation.)</p>	<p>Feb. 5, 1975.—Statement by Senator Bartlett introducing this bill (Congressional Record S1459).</p> <p>Feb. 13, 1975.—Referred to Office of Management and Budget, Department of the Treasury, Special Representative for Trade Negotiations, and International Trade Commission.</p> <p>Mar. 11, 1976.—Referred to Departments of State, Commerce and Agriculture.</p> <p>Mar. 23, 1976.—Adverse report from Department of the Treasury.</p> <p>Apr. 21, 1976.—Adverse report from Department of State.</p> <p>May 6, 1976.—Adverse report from the Special Representative for Trade Negotiations.</p>
<p><b>S. 600</b> <span style="float: right;"><b>Feb. 7, 1975</b></span></p> <p>Mr. Brock and Mr. Buckley</p> <p>To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for medical expenses, and for other purposes.</p>	<p>Feb. 7, 1975.—Statement by Senator Brock introducing this bill (Congressional Record S1613).</p> <p>Feb. 14, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 610</b></p> <p><b>Mr. Hart of Michigan</b></p> <p>To provide that all petroleum imported into the United States after Sept. 1, 1975, shall not be available for purchase other than by the Government of the United States.</p>	<p><b>Feb. 7, 1975</b></p>	<p><b>Feb. 7, 1975.</b>—Statement by Senator Hart introducing this bill (Congressional Record S1618).</p> <p><b>Feb. 18, 1975.</b>—Referred to Office of Management and Budget, Departments of the Treasury and State, Special Trade Representative, and International Trade Commission.</p>
<p><b>S. 635★</b></p> <p><b>Mr. Percy</b> <b>and Mr. Taft</b></p> <p>To establish an automobile efficiency tax incentive program, and for other purposes.</p>	<p><b>Feb. 7, 1975</b></p>	<p><b>Feb. 7, 1975.</b>—Statement by Senator Percy introducing this bill (Congressional Record S1656).</p> <p><b>Feb. 14, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p> <p><i>(See action on H.R. 10612)</i></p>
<p><b>S. 636</b></p> <p><b>Mr. Percy</b></p> <p>To terminate the Highway Trust Fund.</p>	<p><b>Feb. 7, 1975</b></p>	<p><b>Feb. 7, 1975.</b>—Statement by Senator Percy introducing this bill (Congressional Record S1656).</p> <p><b>Feb. 13, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Transportation.</p>
<p><b>S. 637</b></p> <p><b>Mr. Percy</b></p> <p>To amend the Internal Revenue Code of 1954 to repeal the tax deduction for State and local gasoline taxes.</p>	<p><b>Feb. 7, 1975</b></p>	<p><b>Feb. 7, 1975.</b>—Statement by Senator Percy introducing this bill (Congressional Record S1656).</p> <p><b>July 31, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p> <p><b>Dec. 15, 1975.</b>—Favorable report from Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 638★ Mr. Percy To amend the Internal Revenue Code of 1954 to increase Federal excise taxes on gasoline, tobacco, and alcohol, and to provide a credit against tax for the increased gasoline tax paid.</p>	Feb. 7, 1975	<p>Feb. 7, 1975.—Statement by Senator Percy introducing this bill (Congressional Record S1650). Feb. 18, 1975.—Referred to Office of Management and Budget and Department of the Treasury.  (See action on H.R. 10612)</p>
<p>S. 639★ Mr. Percy To amend the Internal Revenue Code of 1954 to provide income tax relief for small businesses.</p>	Feb. 7, 1975	<p>Feb. 7, 1975.—Statement by Senator Percy introducing this bill (Congressional Record S1650). Feb. 14, 1975.—Referred to Office of Management and Budget and Department of the Treasury.  (See action on H.R. 2166)</p>
<p>S. 610★ Mr. Percy To amend the Internal Revenue Code of 1954 to require the dyeing of heating fuel oil.</p>	Feb. 7, 1975	<p>Feb. 7, 1975.—Statement by Senator Percy introducing this bill (Congressional Record S1650). Feb. 18, 1975.—Referred to Office of Management and Budget, Department of the Treasury, and Federal Energy Administration.  (See action on H.R. 2166)</p>
<p>S. 647 Mr. Taft and Messrs. Bayh and Scott of Pennsylvania To provide for the certification of certain historic barns and to provide a tax credit for the costs of maintaining the exterior appearance and structural soundness of such barns.</p>	Feb. 11, 1975	<p>Feb. 11, 1975.—Statement by Senator Taft introducing this bill (Congressional Record S1763). Feb. 10, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 650	Feb. 11, 1975	Feb. 11, 1975.—Statement by Senator Church introducing this bill (Congressional Record S1765). Feb. 18, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
Mr. Church and Mr. Clark		
To amend title II of the Social Security Act to provide that the special minimum insurance amount thereunder shall be increased in like manner as other benefits thereunder are increased—to take account of increases in the cost of living.		
S. 651★	Feb. 11, 1975	Feb. 11, 1975.—Statement by Senator Church introducing this bill (Congressional Record S1760). Feb. 20, 1975.—Referred to Office of Management and Budget and Department of the Treasury.
Mr. Church and Messrs. Haskell and Ribicoff		
To make changes in the treatment of foreign income, to promote the development of an open, nondiscriminatory, and fair world economic system, to stimulate the economic growth of the United States, and for other purposes.		
S. 659	Feb. 11, 1975	Feb. 11, 1975.—Statement by Senator Humphrey introducing this bill (Congressional Record S1770). Feb. 19, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
Mr. Humphrey		
To amend the Social Security Act to provide for improvements in the program relating to the diagnosis, screening, and referral of child health and maternal conditions established by title V of such Act.		
S. 666	Feb. 12, 1975	Feb. 12, 1975.—Statement by Senator Bentsen introducing this bill (Congressional Record S1827). Feb. 14, 1975. Referred to Office of Management and Budget and Department of the Treasury.
Mr. Bentsen and Messrs. Beall, Burdick, Case, Domenici, Gravel, Humphrey, Leahy, McGee, Moss, Ribicoff, and Schweiker		
To provide an income tax credit for savings for the payment of postsecondary educational expenses.		

*(See action on H.R. 2166 and H.R. 10812)*



TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 667★</p> <p>Feb. 12, 1975</p> <p>Mr. Beall and Messrs. Abourezk, Baker, Brock, Dole, Domenici, Goldwater, Gravel, Hart of Michigan, Hartke, Javits, McGovern, McIntyre, Mathias, Metcalf, Scott of Pennsylvania, Stevens, Stone, Taft, Tower, and Tunney</p>	Feb. 12, 1975	<p>Feb. 12, 1975.—Statement by Senator Beall introducing this bill (Congressional Record S1829).</p> <p>Feb. 18, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>To amend the Internal Revenue Code of 1954 to encourage the preservation and rehabilitation of historic buildings and structures and the rehabilitation of other property and for other purposes.</p>		
<p>AMENDMENT</p>		
<p>Dec. 19, 1975 No. 1 (1325)</p>	<p>(Beall) Allows historically significant buildings which are located in "historic districts" established by State and/or local governments to receive the tax benefits in title II of S. 667.</p>	
<p>S. 668</p>	<p>Feb. 12, 1975</p>	<p>Feb. 12, 1975.—Statement by Senator Biden introducing this bill (Congressional Record S1834).</p> <p>Feb. 18, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>Mr. Biden and Messrs. Humphrey and Stone</p>		
<p>To provide a special payment to certain elderly and disabled social security recipients.</p>		
<p>S. 678★</p>	<p>Feb. 13, 1975</p>	<p>Feb. 18, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>Mr. Dole</p>		
<p>To amend the Internal Revenue Code of 1954 as it relates to the Federal estate tax, to increase the individual exemption, to provide an alternate method of valuing for estate tax purposes certain real property including that listed on the National Register of Historic Places, in order to encourage the preservation of open lands and historic places if they continue to be used as such for at least 5 years after the estate tax is applicable.</p>		
<p>S. 679★</p>	<p>Feb. 13, 1975</p>	<p>Feb. 18, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>Mr. Dole</p>		
<p>To amend the Internal Revenue Code of 1954 as it relates to the Federal estate tax, to increase the individual exemption when real property is involved, to provide an alternate method of valuing for estate tax purposes certain real property including that listed on the National Register of Historic Places, in order to encourage the preservation of open lands and historic places if they continue to be used as such for at least 5 years after the estate tax is applicable.</p>		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 681</p> <p>Feb. 13, 1975</p> <p>Mr. Moss and Messrs. Ford, Garn, Laxalt, McGee, and Pell</p>	Feb. 13, 1975	<p>Feb. 14, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To allow the use of certain funds authorized to be appropriated for expenditure from the highway trust fund and apportioned to the States pursuant to title 23, United States Code, without matching State or local funds.</p>		
<p>S. 702★</p> <p>Mr. Inouye and Messrs. McIntyre and Thurmond</p>	Feb. 18, 1975	<p>Feb. 18, 1975.—Statement by Senator Inouye introducing this bill (Congressional Record S1941).</p> <p>Feb. 20, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend the Internal Revenue Code of 1954 to increase the estate tax exemption from \$80,000 to \$100,000.</p>		
<p>(See action on H.R. 2166 and H.R. 10612)</p>		
<p>S. 703★</p> <p>Mr. Inouye</p>	Feb. 18, 1975	<p>Feb. 18, 1975.—Statement by Senator Inouye introducing this bill (Congressional Record S1941).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend sec. 214 of the Internal Revenue Code of 1954 to provide a deduction for household and dependent care services necessary for education.</p>		
<p>(See action on H.R. 10612)</p>		
<p>S. 715</p> <p>Mr. Brooke</p>	Feb. 18, 1975	<p>Feb. 18, 1975.—Statement by Senator Brooke introducing this bill (Congressional Record S1962).</p> <p>Feb. 20, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>To require that, for purposes of determining medicaid eligibility, there be disregarded so much of an individual's social security income as is attributable to any cost-of-living increase in social security benefits which takes effect in 1975.</p>		

## ACTION

## TITLE AND DESCRIPTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 716</b></p> <p><b>Mr. Brooke</b></p> <p>To amend title XVI of the Social Security Act to increase the amount of benefits payable to individuals under the supplemental security income program.</p>	<p><b>Feb. 18, 1975</b></p>	<p><b>Feb. 18, 1975.</b>—Statement by Senator Brooke introducing this bill (Congressional Record S1902).</p> <p><b>Feb. 19, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 717</b></p> <p><b>Mr. Brooke</b></p> <p>To amend title XVI of the Social Security Act so as to expedite the establishment of eligibility for benefits thereunder, to afford relief to individuals whose benefit check is lost, stolen, or undelivered, and to provide for cash advances to applicants while their application for benefits is pending.</p>	<p><b>Feb. 18, 1975</b></p>	<p><b>Feb. 18, 1975.</b>—Statement by Senator Brooke introducing this bill (Congressional Record S1902).</p> <p><b>Feb. 20, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 747</b></p> <p><b>Mr. Biden</b> <b>and Mr. Brooke</b></p> <p>To eliminate the disability waiting period for individuals with terminal illnesses.</p>	<p><b>Feb. 19, 1975</b></p>	<p><b>Feb. 19, 1975.</b>—Statement by Senator Biden introducing this bill (Congressional Record S2080).</p> <p><b>Feb. 25, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 753</b></p> <p><b>Mr. Stafford</b></p> <p>To amend the Internal Revenue Code of 1954 and the Highway Revenue Act of 1956, and for other purposes.</p>	<p><b>Feb. 19, 1975</b></p>	<p><b>Feb. 25, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 766★</p> <p>Feb. 20, 1975</p> <p>Mr. Javits and Messrs. Bentsen, Brooke, Cannon, Case, Cranston, Culver, Griffin, Hart of Michigan, Hartke, Humphrey, Kennedy, Leahy, Mathias, Metcalf, Pell, Ribicoff, Schweiker, Scott of Pennsyl- vania, Stafford, and Williams</p>	Feb. 20, 1975	<p>Feb. 20, 1975.—Statement by Senator Javits introducing this bill (Congressional Record S2267).</p> <p>Feb. 20, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p> <p>(See action on H.R. 2166)</p>
<p>To amend the Emergency Unemployment Compensation Act of 1974 so as to increase from 13 to 26 the maximum number of weeks for which an individual may receive emergency compensation thereunder.</p>		
<p>S. 778</p> <p>Mr. Moss</p> <p>To amend the Internal Revenue Code of 1954 to provide a tax credit to individuals with respect to high mortgage interest rates.</p>	Feb. 20, 1975	<p>Feb. 20, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S2280).</p> <p>Feb. 25, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 779</p> <p>Mr. Moss</p> <p>To amend the Internal Revenue Code of 1954 to allow rapid amortization of certain new multiple dwelling units.</p>	Feb. 20, 1975	<p>Feb. 20, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S2286).</p> <p>Feb. 25, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 785★</p> <p>Mr. Talmadge</p> <p>To suspend until June 30, 1976, the duty on catalysts of platinum and carbon used in producing caprolactum.</p>	Feb. 21, 1975	<p>Feb. 25, 1975.—Referred to Office of Management and Budget, De- partment of the Treasury, Special Representative for Trade Ne- gotiations, and International Trade Commission.</p> <p>June 17, 1975.—Report from Department of the Treasury (favor- able, if amended)</p> <p>(See action on H.R. 7728)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 793</b></p> <p><b>Mr. Humphrey</b></p> <p>To provide for the formulation of a national rural transportation policy to include recommendations for improving farm to market roads, railroad beds, and the availability of operational rail lines serving rural areas; and for other purposes.</p>	Feb. 22, 1975	<p>Feb. 22, 1975.—Referred jointly to the Committees on Commerce, Finance, and Public Works.</p> <p>Feb. 22, 1975.—Statement by Senator Humphrey introducing this bill (Congressional Record S2405).</p> <p>Mar. 3, 1975.—Referred to Office of Management and Budget and Department of the Treasury and Transportation.</p>
<p><b>S. 802★</b></p> <p><b>Mr. Hatfield</b></p> <p>To reform and simplify the Federal individual income tax.</p>	Feb. 24, 1975	<p>Feb. 24, 1975.—Statement by Senator Hatfield introducing this bill (Congressional Record S2440).</p> <p>Mar. 3, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 822</b></p> <p><b>Mr. Chiles</b></p> <p>To reduce oil imports into the United States; to provide for the exploration and development of Naval Petroleum Reserves; and for other purposes.</p>	Feb. 24, 1975	<p>Feb. 24, 1975.—Referred jointly to Committees on Armed Services, Banking, Housing and Urban Affairs, Finance, and Interior and Insular Affairs.</p> <p>Feb. 24, 1975.—Statement by Senator Chiles introducing this bill (Congressional Record S2464).</p> <p>Apr. 25, 1975.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, and Department of the Treasury.</p>
<p><b>S. 829</b></p> <p><b>Mr. Fong</b> and Messrs. Bartlett, Beall, Brock, Brooke, Buckley, Church, Cranston, Dole, Domenici, Eastland, Fannin, Garn, Hansen, Hart of Michigan, Inouye, McClure, McGee, Moss, Percy, Randolph, Ribicoff, Roth, Stafford, Thurmond, Tower, and Williams</p> <p>To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.</p>	Feb. 25, 1975	<p>Feb. 25, 1975.—Statement by Senator Fong introducing this bill (Congressional Record S2540).</p> <p>Feb. 26, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

(See action on H.R. 2166 and H.R. 10612)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 843 Mr. Bellmon and Mr. Bartlett	Feb. 26, 1975	Feb. 26, 1975.—Statement by Senator Bellmon introducing this bill (Congressional Record S2642). Mar. 5, 1975.—Referred to Office of Management and Budget, and Departments of the Treasury and Health, Education, and Welfare.
To provide that certain rural hospitals shall be exempt for a period of 18 months from the requirements and provisions of title XI of the Social Security Act relating to professional standards review organizations, and from the 1972 amendments to titles XVIII, XIX, and V of such act (and the recently approved regulations relating thereto) on utilization review and utilization control under the medicare, medicaid, and maternal and child health programs; and to provide for a 6-month study of alternative methods of utilization review and utilization control for such hospitals.		
S. 845 Mr. Scott of Pennsylvania and Mr. Schweiker	Feb. 26, 1975	Feb. 26, 1975.—Statement by Senator Scott introducing this bill (Congressional Record S2643). Mar. 4, 1975.—Referred to Office of Management and Budget and Department of the Treasury.
To amend the Internal Revenue Code of 1954 to provide that an individual who suffers a casualty loss as the result of a major disaster may disregard the amount of any grant or cancellation of any loan made under a State disaster assistance program for purposes of determining the amount of that individual's casualty loss deduction and of determining his gross income.		
S. 862 Mr. Church and Messrs. Burdick, Schweiker, and Stevenson	Feb. 26, 1975	Feb. 26, 1975.—Statement by Senator Church introducing this bill (Congressional Record S2671). Mar. 6, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
To amend the Social Security Act to provide for the coverage of certain drugs under part A of the health insurance program established by title XVIII of such act.		
S. 888 Mr. Hartke	Feb. 28, 1975	Feb. 28, 1975.—Statement by Senator Hartke introducing this bill (Congressional Record S2813). Mar. 4, 1975.—Referred to Office of Management and Budget, Department of the Treasury, Special Representative for Trade negotiations, and International Trade Commission.
To amend the Trade Act of 1974.		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 889★ Mr. Hartke</p> <p>Feb. 28, 1975</p> <p>To amend the Internal Revenue Code of 1954 to provide for an increase in the amount of the personal exemptions for taxable years beginning after December 31, 1974.</p>	Feb. 28, 1975	<p>Feb. 28, 1975.—Statement by Senator Hartke introducing this bill (Congressional Record S2813).</p> <p>Mar. 5, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 2166 and H.R. 10612)</p>
<p>S. 897★ Mr. Mathias</p> <p>Feb. 28, 1975</p> <p>To amend the Internal Revenue Code of 1954 to provide incentives for energy conservation, and for other purposes.</p>	Feb. 28, 1975	<p>Feb. 28, 1975.—Statement by Senator Mathias introducing this bill (Congressional Record S2826).</p> <p>Mar. 6, 1975.—Referred to Office of Management and Budget, Department of the Treasury, and Federal Energy Administration.</p> <p>(See action on H.R. 2166, H.R. 6860, and H.R. 10612)</p>
<p>S. 902★ Mr. Curtis</p> <p>Mar. 3, 1975</p> <p>To amend the required charitable distributions by private foundations under the Internal Revenue Code of 1954. (To set minimum investment return for 1975 at 5% for purposes of required charitable distributions for private foundations.)</p>	Mar. 3, 1975	<p>May 5, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 912 Mr. Beall</p> <p>Mar. 3, 1975</p> <p>To amend the Internal Revenue Code of 1954 to remove the 2-year limitation during which an individual may qualify as a surviving spouse.</p>	Mar. 3, 1975	<p>Mar. 3, 1975.—Statement by Senator Beall introducing this bill (Congressional Record S2872).</p> <p>Mar. 5, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 913</b> <span style="float: right;"><b>Mar. 3, 1975</b></span></p> <p><b>Mr. Cannon</b></p> <p>To amend title II of the Social Security Act to increase to \$3,000 the annual amount which individuals may earn without suffering deductions from their social security benefits on account of excess earnings.</p>	<p><b>Mar. 3, 1975.</b>—Statement by Senator Cannon introducing this bill (Congressional Record S2872).</p> <p><b>Mar. 5, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 918★</b> <span style="float: right;"><b>Mar. 3, 1975</b></span></p> <p><b>Mr. Humphrey</b></p> <p>To amend the Internal Revenue Code of 1954 to provide tax relief to low- and middle-income taxpayers and to provide increased incentives for expanded investment.</p>	<p><b>Mar. 3, 1975.</b>—Statement by Senator Humphrey introducing this bill (Congressional Record S2875).</p> <p><b>Apr. 25, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 2166 and H.R. 10612)</i></p>	
<p><b>S. 927★</b> <span style="float: right;"><b>Mar. 3, 1975</b></span></p> <p><b>Mr. Bellmon</b></p> <p>To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to provide for installment payments of the estate tax in the case of certain small estates.</p>	<p><b>Mar. 3, 1975.</b>—Statement by Senator Bellmon introducing this bill (Congressional Record S2800).</p> <p><b>Mar. 6, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 2166 and H.R. 10612)</i></p>	
<p><b>S. 933</b> <span style="float: right;"><b>Mar. 4, 1975</b></span></p> <p><b>Mr. Inouye</b></p> <p>To establish an Energy Trust Fund Reserve, to require the deposit in such reserve of amounts equivalent to so much of the taxpayer's deduction for percentage depletion on oil and natural gas as is in excess of the amount allowable on an average daily production of barrels in the case of oil or cubic feet in the case of natural gas, to require the investment of such reserve into the exploration for and development of new sources of energy, and for other purposes.</p>	<p><b>Mar. 4, 1975.</b>—Statement by Senator Inouye introducing this bill (Congressional Record S2942).</p> <p><b>Mar. 18, 1975.</b>—Referred to Office of Management and Budget, Department of the Treasury, and Federal Energy Administration.</p>	



TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 936★ Mr. Scott of Pennsylvania</p> <p>Mar. 4, 1975</p> <p>To amend the Internal Revenue Code of 1954 to allow a deduction for certain amounts paid by a taxpayer for tuition and fees in providing certain education for himself, his spouse, and his dependents.</p>	Mar. 4, 1975	<p>Mar. 4, 1975.—Statement by Senator Scott introducing this bill (Congressional Record S2051).</p> <p>Mar. 13, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10812)</p>
<p>S. 949★ Mr. Tower and Mr. Garn</p> <p>Mar. 5, 1975</p> <p>To increase the corporate surtax exemption to \$100,000.</p>	Mar. 5, 1975	<p>Mar. 5, 1975.—Statement by Senator Tower introducing this bill (Congressional Record S8058).</p> <p>Mar. 13, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 2166)</p>
<p>S. 954 Mr. Williams</p> <p>Mar. 5, 1975</p> <p>To suspend the duty on railroad and railway rolling stock exported for repairs or alterations on or before Aug. 31, 1975.</p>	Mar. 5, 1975	<p>Mar. 14, 1975.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 959★ Mr. Brock</p> <p>Mar. 5, 1975</p> <p>To provide for a temporary period a 20-percent investment credit for small business enterprises with respect to property placed in service which increases production or decreases cost of production.</p>	Mar. 5, 1975	<p>Mar. 5, 1975.—Statement by Senator Brock introducing this bill (Congressional Record S3090).</p> <p>Mar. 13, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10812)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 964</b></p> <p>Mr. Domenici</p> <p>To amend pt. A to title XVIII of the Social Security Act to cover certain additional inpatient hospital services furnished outside the United States to individuals insured for benefits provided under such pt. A.</p>	<p>Mar. 5, 1975</p>	<p>Mar. 5, 1975.—Statement by Senator Domenici introducing this bill (Congressional Record S3111).</p> <p>Mar. 14, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 965</b></p> <p>Mr. Domenici</p> <p>For the relief of Edward J. Becvar.</p>	<p>Mar. 5, 1975</p>	<p>Mar. 5, 1975.—Statement by Senator Domenici introducing this bill (Congressional Record S3111).</p> <p>Mar. 14, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 970</b></p> <p>Mr. Hartke</p> <p>To amend the Social Security Act to provide for catastrophic health insurance coverage for the unemployed.</p>	<p>Mar. 5, 1975</p>	<p>Mar. 5, 1975.—Statement by Senator Hartke introducing this bill (Congressional Record S3117).</p> <p>Mar. 14, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 973★</b></p> <p>Mr. Bentsen</p> <p>To amend the Internal Revenue Code of 1954 to provide incentives for the efficient use of gasoline and the increased use of coal and to encourage the development of synthetic fuels and solar energy.</p>	<p>Mar. 6, 1975</p>	<p>Mar. 6, 1975.—Statement by Senator Bentsen introducing this bill (Congressional Record S3107).</p> <p>Mar. 13, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>

(See action on H.R. 10612)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFERS TO DAILY CONGRESSIONAL RECORD)	
<p>S. 974★ Mr. Griffin and Mr. Hart of Michigan</p>	Mar. 6, 1975	<p>Mar. 6, 1975.—Statement by Senator Griffin introducing this bill (Congressional Record S3201). Mar. 17, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend the Internal Revenue Code of 1954 to repeal the excise tax on trucks, buses, and tractors and parts and accessories for such vehicles. <span style="float: right;">(See action on H.R. 2166 and H.R. 10612)</span></p>		
<p>S. 985 Mr. Pell and Messrs. Baker, Bayh, Beall, Brock, Brooke, Bumpers, Case, Clark, Cranston, Culver, Domenici, Durkin, Goldwater, Gravel, Hart of Michigan, Hartke, Haskell, Hathaway, Humphrey, Inouye, Javits, Kennedy, Leiby, McClure, McGee, McGovern, McIntyre, Mathias, Mondale, Montoya, Nelson, Packwood, Pastore, Ribicoff, Schweiker, Stafford, Stone, and Tunney</p>	Mar. 6, 1975	<p>Mar. 6, 1975.—Statement by Senator Pell introducing this bill (Congressional Record S3217). Mar. 14, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Feb. 19, 1976.—Adverse report from the Department of Health, Education, and Welfare. Feb. 12, 1976.—Adverse report from Office of Management and Budget.</p>
<p>To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.</p>		
<p>S. 987★ Mr. Buckley</p>	Mar. 6, 1975	<p>Mar. 6, 1975.—Statement by Senator Buckley introducing this bill (Congressional Record S3221). Mar. 18, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend the Internal Revenue Code of 1954 and certain other provisions of law to provide for automatic cost-of-living adjustments in the income tax rates, the amount of the standard, personal exemption, and depreciation deductions, and the rate of interest payable on certain obligations of the United States. <span style="float: right;">(See action on H.R. 2166)</span></p>		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1112★</p> <p>Mr. Gravel</p> <p>To establish an Energy Trust Fund funded by a tax on energy sources, to provide for the development of domestic sources of energy and for the more efficient utilization of energy, and for other purposes.</p>	Mar. 7, 1975	<p>Mar. 7, 1975.—Statement by Senator Gravel introducing this bill (Congressional Record S3411).</p> <p>Mar. 11, 1975.—Referred to Office of Management and Budget, International Trade Commission, Federal Energy Administration, and Departments of the Treasury and Interior.</p>
<i>(See action on H.R. 10612)</i>		
<p>S. 1114</p> <p>Mr. Church</p> <p>To provide that time spent by American civilians in enemy prisoner-of-war camps and similar places shall be creditable (as though it were military service) toward pensions, annuities, or similar benefits under various Federal retirement programs.</p>	Mar. 7, 1975	<p>Mar. 7, 1975.—Referred to Committees on Finance, Labor and Public Welfare, Post Office and Civil Service, and Armed Services.</p> <p>Mar. 7, 1975.—Statement by Senator Church introducing this bill (Congressional Record S3412).</p> <p>Mar. 13, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1119★</p> <p>Mr. Nelson and Messrs. Abourezk, Hathaway, Hollings, Javits, Laxalt, McIntyre, Sparkman, and Welcker</p> <p>To amend the Internal Revenue Code of 1954 to provide tax relief to small businesses.</p>	Mar. 10, 1975	<p>Mar. 10, 1975.—Statement by Senator Nelson introducing this bill (Congressional Record S3468).</p> <p>Apr. 3, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<i>(See action on H.R. 2166)</i>		
<p>S. 1120★</p> <p>Mr. Case and Mr. Hatfield</p> <p>To amend the Internal Revenue Code of 1954 to impose an excise tax on passenger automobiles based on fuel consumption rates and to allow a credit for the purchase of passenger automobiles which meet certain standards of fuel consumption, and for other purposes.</p>	Mar. 10, 1975	<p>Mar. 10, 1975.—Statement by Senator Case introducing this bill (Congressional Record S3491).</p> <p>Mar. 28, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<i>(See action on H.R. 10612)</i>		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1128</p> <p>Mr. Javits</p> <p>To amend the Internal Revenue Code of 1954 to impose a tax on new automobiles and trucks at a progressive rate related to their fuel consumption rate, and for other purposes.</p>	Mar. 11, 1975	<p>Mar. 11, 1975.—Statement by Senator Javits introducing this bill (Congressional Record S3500).</p> <p>Mar. 25, 1975.—Referred to Office of Management and Budget, Federal Energy Administration, and Department of the Treasury.</p>
<p>S. 1135</p> <p>Mr. Biden</p> <p>To amend title XVIII of the Social Security Act to permit immediate care services provided by an immediate care facility to be paid for thereunder in the same manner and subject to the same terms and conditions as are applicable to the payment for such services when provided by a hospital, and to amend title XIX of such act to require that such services be included among the services covered under a State plan approved under such title.</p>	Mar. 11, 1975	<p>Mar. 11, 1975.—Statement by Senator Biden introducing this bill (Congressional Record S3560).</p> <p>Mar. 28, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1140★</p> <p>Mr. Hatfield</p> <p>To amend the Internal Revenue Code of 1954 to phase out the percentage depletion deduction allowed for domestic oil and gas wells, and for other purposes.</p>	Mar. 11, 1975	<p>Mar. 11, 1975.—Statement by Senator Hatfield introducing this bill (Congressional Record S3572).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1141★</p> <p>Mr. Hatfield</p> <p>To amend the Internal Revenue Code of 1954 to terminate the foreign tax credit for taxes paid or accrued in taxable years beginning after Dec. 31, 1974.</p>	Mar. 11, 1975	<p>Mar. 11, 1975.—Statement by Senator Hatfield introducing this bill (Congressional Record S3572).</p> <p>Mar. 25, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>

(See action on H.R. 2146)

(See action on H.R. 2166 and H.R. 10612)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1142★ Mr. Hatfield and Messrs. Beall, Humphrey, and Young</p>	Mar. 11, 1975	<p>Mar. 11, 1975.—Statement by Senator Hatfield introducing this bill (Congressional Record S3574). Mar. 25, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend section 121 of the Internal Revenue Code of 1954 to increase the exclusion from gross income of gain from the sale of a residence by an individual who is 65 years or older.</p>		<p>(See action on H.R. 10612)</p>
<p>S. 1153 Mr. Mondale</p>	Mar. 12, 1975	<p>Mar. 12, 1975.—Statement by Senator Mondale introducing this bill (Congressional Record S3756). Mar. 31, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend the Internal Revenue Code of 1954 to require that charitable organizations which solicit contributions from the public pay out at least half of their gross revenues in charitable activities, and for other purposes.</p>		
<p>S. 1161 Mr. Moss and Messrs. Church, Domenici, Hartke, Metcalf, Tunney, and Williams</p>	Mar. 12, 1975	<p>Mar. 12, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S3763). Mar. 21, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Feb. 11, 1976.—Adverse report from Department of Health, Education, and Welfare Feb. 12, 1976.—Adverse report from Office of Management and Budget.</p>
<p>To authorize an experimental program to provide care for elderly individuals in their own homes.</p>		
<p>S. 1162 Mr. Moss and Messrs. Church, Domenici, Hartke, Metcalf, Tunney, and Williams</p>	Mar. 12, 1975	<p>Mar. 12, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S3763). Mar. 17, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>To amend title XVIII of the Social Security Act to expand the definition of "provider of service" to include "day care center."</p>		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 1163</b> <span style="float: right;"><b>Mar. 12, 1975</b></span></p> <p><b>Mr. Moss</b> and Messrs. Church, Domenici, Hartke, Humphrey, Metcalf, Scott of Pennsylvania, Tunney, and Williams</p>	<p><b>Mar. 12, 1975.</b>—Statement by Senator Moss introducing this bill (Congressional Record S3763).</p> <p><b>Mar. 27, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	<p>To amend pt. B of title XVIII of the Social Security Act to broaden the coverage of home health services under supplementary medical insurance program and remove the 100-visit limitation presently applicable thereto, to amend pt. A of such title to liberalize the coverage of posthospital home health services thereunder, to amend title XIX of such act to require the inclusion of home health services in a State's medical program and to permit payments of housing costs under such a program for elderly persons who would otherwise require nursing home care to provide expanded Federal funding for congregate housing for the displaced and the elderly and for other purposes.</p>
<p><b>S. 1164</b> <span style="float: right;"><b>Mar. 12, 1975</b></span></p> <p><b>Mr. Moss</b> and Messrs. Church, Domenici, Hartke, Metcalf, Percy, Tunney, and Williams</p>	<p><b>Mar. 12, 1975.</b>—Statement by Senator Moss introducing this bill (Congressional Record S3763).</p> <p><b>Mar. 21, 1975.</b> Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	<p>To amend title XIX of the Social Security Act to require any nursing home, which provides services under any State program under such title, to submit to the State agency administering such a program report of costs and a financial statement, both audited by a certified public accountant reflecting the operation of such nursing home.</p>
<p><b>S. 1166</b> <span style="float: right;"><b>Mar. 12, 1975</b></span></p> <p><b>Mr. Moss</b> and Messrs. Church, Domenici, Hartke, Metcalf, Percy, Tunney, and Williams</p>	<p><b>Mar. 12, 1975.</b>—Statement by Senator Moss introducing this bill (Congressional Record S3763).</p> <p><b>Apr. 25, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p>	<p>To amend title XIX of the Social Security Act to require any nursing home, which provides services under State plans approved under such title, fully to disclose to the State licensing agency the identity of each person who has any ownership interest in such home or is the owner (in whole or in part) of any mortgage, deed, or trust, note, or other obligation secured (in whole or in part) by such home.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 1171★</b></p> <p><b>Mr. Tunney</b> and Messrs. Eastland and Ribicoff</p>	<p><b>Mar. 12, 1975</b></p>	<p><b>Mar. 12, 1975.</b>—Statement by Senator Tunney introducing this bill (Congressional Record S3780). <b>Mar. 27, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend the Internal Revenue Code of 1954 to allow a business deduction under section 162 for certain ordinary and necessary expenses incurred to enable an individual to be gainfully employed.</p>		<p>(See action on H.R. 2166 and H.R. 10612)</p>
<p><b>S. 1173★</b></p> <p><b>Mr. Curtis</b> and Messrs. Baker, Bartlett, Bellmon, Buckley, Burdick, Charles, Cranston, Fannin, Hansen, Hruska, Nunn, Stafford, Stone, Taft, Thurmond, and Tower</p>	<p><b>Mar. 13, 1975</b></p>	<p><b>Mar. 13, 1975.</b>—Statement by Senator Curtis introducing this bill (Congressional Record S3853). <b>Mar. 28, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the estate tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes.</p>		<p>(See action on H.R. 2166 and H.R. 10612)</p>
<p><b>S. 1183</b></p> <p><b>Mr. Hartke</b> and Messrs. Abourezk, Baker, Bayh, Beall, Brock, Brooke, Bumpers, Burdick, Byrd of West Virginia, Case, Church, Clark, Culver, Curtis, Engleton, Eastland, Goldwater, Gravel, Hansen, Hart of Michigan, Helms, Inouye, Jackson, Javits, Mansfield, McGee, McGovern, Metcalf, Mondale, Moss, Pastore, Pell, Randolph, Ribicoff, Schweiker, Scott of Pennsylvania, Symington, Thurmond, Tower, and Welcker</p>	<p><b>Mar. 13, 1975</b></p>	<p><b>Mar. 13, 1975.</b>—Statement by Senator Hartke introducing this bill (Congressional Record S3870). <b>Mar. 27, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. <b>June 27, 1975.</b>—Adverse report from the Office of Management and Budget. <b>June 27, 1975.</b>—Adverse report from the Department of Health, Education, and Welfare.</p>
<p>To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.</p>		



TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1181★ Mr. Domenici</p> <p>Mar. 13, 1975</p> <p>To amend the Internal Revenue Code of 1954 to provide for the reduction or deferral of liability for the payment of a part of the Federal estate tax on farms the fair market value of which exceeds the value which such property would have if it were continued to be used as farm land.</p>	<p>Mar. 13, 1975.—Statement by Senator Domenici introducing this bill (Congressional Record S3872).</p> <p>Mar. 28, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>	<p>(See action on H.R. 10612)</p>
<p>S. 1188 Mr. Buckley and Messrs. Domenici and Tower</p> <p>Mar. 13, 1975</p> <p>To amend title II of the Social Security Act to provide for annual increases in the amount which individual may earn without suffering deductions from benefits on account of excess earnings, and in a series of steps to lower to age 65 the age after which deductions from benefits are no longer imposed on account of excess earnings.</p>	<p>Mar. 13, 1975.—Statement by Senator Buckley introducing this bill (Congressional Record S3877).</p> <p>Mar. 27, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p>S. 1195★ Mr. Scott of Virginia</p> <p>Mar. 17, 1975</p> <p>To amend the Internal Revenue Code of 1954 to provide a tax credit for amounts spent by an individual to conserve energy used in heating and cooling his home.</p>	<p>Mar. 17, 1975.—Statement by Senator Scott introducing this bill (Congressional Record S3961).</p> <p>Mar. 25, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>	<p>(See action on H.R. 2166 and H.R. 10612)</p>
<p>S. 1213 Mr. Bentsen and Messrs. Cranston and Hathaway</p> <p>Mar. 17, 1975</p> <p>To provide, through tax incentives in the Internal Revenue Code of 1954, that all future employment based group health insurance plans extend coverage to workers who become unemployed and receive unemployment compensation benefits, with a temporary program financed through a trust fund and a temporary assessment on group health insurance arrangements to cover workers who are currently unemployed and receiving unemployment compensation—or who become unemployed before the applicable health insurance plans are modified to cover them, and for other purposes.</p>	<p>Mar. 17, 1975.—Statement by Senator Bentsen introducing this bill (Congressional Record S3980).</p> <p>Mar. 21, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1219★</p> <p>Mr. Inouye and Messrs. Gravel and Humphrey</p>	Mar. 18, 1975	<p>Mar. 18, 1975.—Statement by Senator Inouye introducing this bill (Congressional Record S4110).</p> <p>Mar. 27, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend the Internal Revenue Code of 1954 to remove the income limitation on the deduction for household and dependent care services necessary for gainful employment and to make such deduction an adjustment to gross income.</p> <p style="text-align: right;"><i>(See action on H.R. 2166 and H.R. 10612)</i></p>		
<p>S. 1220</p> <p>Mr. Inouye and Messrs. Brock, Hartke, Humphrey, and Tunney</p>	Mar. 18, 1975	<p>Mar. 18, 1975.—Statement by Senator Inouye introducing this bill (Congressional Record S4111).</p> <p>Mar. 28, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits to provide benefits for widowed fathers with minor children, and to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers.</p>		
<p>S. 1225</p> <p>Mr. Curtis</p>	Mar. 18, 1975	<p>Mar. 18, 1975.—Statement by Senator Curtis introducing this bill (Congressional Record S4115).</p> <p>Mar. 25, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Dec. 22, 1975. Adverse report from Department of Health, Education, and Welfare.</p>
<p>To amend title XI of the Social Security Act to repeal the recently added provision for the establishment of Professional Standards Review Organizations to review services covered under the medicare and medicaid programs.</p>		
<p>S. 1227</p> <p>Mr. Reall and Mr. Mathias</p>	Mar. 18, 1975	<p>Mar. 31, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>May 5, 1976. Adverse report from Department of Health, Education, and Welfare.</p> <p>Aug. 3, 1976. Adverse report from Office of Management and Budget.</p>
<p>To amend title II of the Social Security Act to provide a special rule for determining insured status, for purposes of entitlement of disability insurance benefits, of individuals whose disability is meningioma or other brain tumor.</p>		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1232</p> <p>Mr. Moss and Mr. Humphrey</p> <p>To encourage State and local governments to provide relief from real property taxes for elderly individuals.</p>	Mar. 18, 1975	<p>Mar. 18, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S4127).</p> <p>Mar. 27, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1240 -</p> <p>Mr. Moss</p> <p>To amend title II of the Social Security Act to increase the amount which individuals may earn without suffering deductions from benefits on account of excess earnings, and for other purposes.</p>	Mar. 19, 1975	<p>Mar. 19, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S4385).</p> <p>Mar. 28, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1248</p> <p>Mr. Hatfield</p> <p>For the relief of the Bay City Methodist Church, Bay City, Oreg.</p>	Mar. 19, 1975	<p>Apr. 3, 1975. Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1249★</p> <p>Mr. Scott of Pennsylvania</p> <p>To amend the Internal Revenue Code of 1954 to allow a deduction for certain amounts paid by a taxpayer for tuition and fees in providing certain education for himself, his spouse, and his dependents.</p>	Mar. 19, 1975	<p>Apr. 3, 1975. Referred to Office of Management and Budget and Department of the Treasury.</p>

(See action on H.R. 10612)

## ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## TITLE AND DESCRIPTION

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1253</p> <p>Mar. 20, 1975</p> <p>Mr. Brock and Mr. Long</p> <p>To amend title XVIII of the Social Security Act to conform the timing of premium determinations thereunder with the automatic benefit increase provisions in title II of that act, and to provide for studies of malpractice insurance problems among physicians and hospitals.</p>	Mar. 20, 1975	<p>Mar. 20, 1975.—Statement by Senator Brock introducing this bill (Congressional Record S4554).</p> <p>Apr. 3, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1255</p> <p>Mr. Eagleton</p> <p>To amend the State and Local Fiscal Assistance Act of 1972 to revise certain formulas for the allocation of funds, and for other purposes.</p>	Mar. 20, 1975	<p>Mar. 20, 1975.—Statement by Senator Eagleton introducing this bill (Congressional Record S4558).</p> <p>Apr. 3, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>July 29, 1975.—Report from Department of the Treasury (Favors enactment of S. 1625.)</p>
<p>S. 1270</p> <p>Mr. Percy</p> <p>To amend the Social Security Act to provide for the furnishing of rehabilitative services to inpatients of long-term care facilities.</p>	Mar. 20, 1975	<p>Mar. 20, 1975.—Statement by Senator Percy introducing this bill (Congressional Record S4596).</p> <p>Apr. 3, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Mar. 23, 1976.—Adverse report from the Department of Health, Education, and Welfare.</p>
<p>S. 1273</p> <p>Mr. Percy and Mr. Clark</p> <p>To amend the Social Security Act to direct the Secretary of Health, Education, and Welfare to develop standards relating to the rights of patients in certain medical facilities.</p>	Mar. 20, 1975	<p>Mar. 20, 1975.—Statement by Senator Percy introducing this bill (Congressional Record S1506).</p> <p>Apr. 3, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1274</p> <p>Mr. Percy</p> <p>To amend the Social Security Act so as to make permanent certain temporary provisions relating to inspections of long-term care institutions, to provide for the publication of certain information regarding such institutions, and requiring that such institutions provide certain training for their nonprofessional employees as a condition of participation in the medicare and medicaid programs.</p>	Mar. 20, 1975	<p>Mar. 20, 1975.—Statement by Senator Percy introducing this bill (Congressional Record S4596).</p> <p>Apr. 3, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1275</p> <p>Mr. Percy</p> <p>To amend title XIX of the Social Security Act to impose certain requirements relating to the discharge or transfer of medicaid patients from skilled nursing or intermediate care facilities, and for other purposes.</p>	Mar. 20, 1975	<p>Mar. 20, 1975.—Statement by Senator Percy introducing this bill (Congressional Record S4596).</p> <p>Apr. 7, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1276</p> <p>Mr. Percy</p> <p>To amend title XVIII of the Social Security Act to provide for the establishment of a Nursing Home Affairs Advisory Council.</p>	Mar. 20, 1975	<p>Mar. 20, 1975.—Statement by Senator Percy introducing this bill (Congressional Record S4596).</p> <p>Apr. 3, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Mar. 24, 1976 Adverse report from Office of Management and Budget.</p>
<p>S. 1286</p> <p>Mr. Beall and Messrs. Baker, Brock, Javits, and Stevens</p> <p>To amend title II of the Social Security Act to increase to \$5,100 the annual amount which individuals may earn without suffering deductions from benefits on account of excess earnings.</p>	Mar. 21, 1975	<p>Mar. 21, 1975.—Statement from Senator Beall introducing this bill (Congressional Record S4876).</p> <p>Mar. 28, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1304 Mr. Biden To amend the Social Security Act to provide for immediate care services under titles XIV and XIX of such act.</p>	Mar. 21, 1975	<p>Mar. 21, 1975.—Statement by Senator Biden introducing this bill (Congressional Record S4914). Apr. 3, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1332 Mr. Hart of Michigan To provide adequate mental health care and psychiatric care to all Americans.</p>	Mar. 26, 1975	<p>Mar. 26, 1975.—Statement by Senator Hart introducing this bill (Congressional Record S5059). Apr. 3, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1341★ Mr. Beall and Messrs. Bayh, Dole, Domenici, McGee, Tower, and Young To amend the Internal Revenue Code of 1954 to exclude from gross income the amount of certain cancellations of indebtedness under student loan programs.</p>	Mar. 28, 1975	<p>Mar. 26, 1975.—Statement by Senator Beall introducing this bill (Congressional Record S5076). Apr. 3, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1343 Mr. Thurmond To amend the Internal Revenue Code of 1954 to provide that an unmarried individual without any dependents who owns or is purchasing his principal residence shall be treated as a head of household for purposes of such Code.</p>	Mar. 26, 1975	<p>Mar. 26, 1975.—Statement by Senator Thurmond introducing this bill (Congressional Record S5078). Apr. 7, 1975—Referred to Office of Management and Budget and Department of the Treasury.</p>

(See action on H.R. 10612)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<b>S. 1372</b> Mr. Byrd of West Virginia and Messrs. Allen, Hollings, Sparkman, and Thurmond	Apr. 8, 1975	Apr. 25, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis.		
<b>S. 1379★</b> Mr. Fannin and Messrs. Domenici, Fong, Ford, Goldwater, Humphrey, Jackson, McIntyre, Morgan, Montoya, Nunn, Scott of Pennsylvania, Sparkman, Stevens, Thurmond, and Young	Apr. 8, 1975	Apr. 15, 1975.—Referred to Office of Management and Budget, Federal Energy Administration, and Department of the Treasury.  <i>(See action on H.R. 6860 and H.R. 10612)</i>
To amend the Internal Revenue Code of 1954 to provide for tax credits for certain applications of solar energy equipment, and for other purposes.		
<b>S. 1387</b> Mr. Moss	Apr. 9, 1975	Apr. 9, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S5506). Apr. 14, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
To amend title IV of the Social Security Act to permit aid to families with dependent children to be paid with respect to a needy child whose father is receiving unemployment compensation or whose father is employed but whose earnings (plus other family income) are inadequate to provide family support.		
<b>S. 1401</b> Mr. Ribicoff	Apr. 10, 1975	Apr. 10, 1975.—Statement by Senator Ribicoff introducing this bill (Congressional Record S5789). May 5, 1975.—Referred to Office of Management and Budget and Department of the Treasury.
To amend the Internal Revenue Code of 1954 to provide for licensing of income tax return preparers.		
<b>S. 1403</b> Mr. Burdick	Apr. 10, 1975	May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.
To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator with the consent of the farmer, and for other purposes.		

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<p>S. 1405</p> <p>Mr. Weicker</p> <p>To provide for the rationing of gasoline, to restrict imports of crude oil, to provide for the conservation of energy, and for other purposes.</p>	Apr. 10, 1975	<p>Apr. 10, 1975.—Referred to Committees on Banking, Housing and Urban Affairs, Finance, and Interior and Insular Affairs.</p> <p>May 8, 1975.—Referred to Office of Management and Budget, and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1433</p> <p>Mr. Hatfield</p> <p>To amend title XVI of the Social Security Act to provide that, in the case of married couples who are in certain residential facilities, determinations of entitlement to and amount of supplemental security income benefits of the individuals involved shall be made as if such individuals were unmarried.</p>	Apr. 15, 1975	<p>Apr. 15, 1975.—Statement by Senator Hatfield introducing this bill (Congressional Record S5038).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1435★</p> <p>Mr. Javits</p> <p>To amend the Internal Revenue Code of 1954 to modify the restrictions contained in sec. 170(e) in the case of certain charitable contributions of ordinary income property.</p>	Apr. 15, 1975	<p>Apr. 15, 1975.—Statement by Senator Javits introducing this bill (Congressional Record S5030).</p> <p>Apr. 25, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><i>(See action on H.R. 10612)</i></p>		
<p>S. 1438</p> <p>Mr. McIntyre and Mr. Baker</p> <p>To amend the Internal Revenue Code of 1954 and the Social Security Act to provide a comprehensive program of health care by strengthening the organization and delivery of health care nationwide and by making comprehensive health care insurance (including coverage for medical catastrophes) available to all Americans, and for other purposes.</p>	Apr. 15, 1975	<p>Apr. 15, 1975.—Statement by Senator McIntyre introducing this bill (Congressional Record S5044).</p> <p>May 3, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>



TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 1444</b></p> <p><b>Mr. Beall</b> and <b>Mr. Domenici</b></p> <p>To amend the Internal Revenue Code of 1954 to provide a bicentennial celebration contribution tax credit.</p>	<p><b>Apr. 17, 1975</b></p>	<p><b>Apr. 17, 1975.</b>—Statement by Senator Beall introducing this bill (Congressional Record S6014).</p> <p><b>Apr. 23, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 1456</b></p> <p><b>Mr. Ribicoff</b> and <b>Mr. Schweiker</b></p> <p>Comprehensive Medicare Reform Act of 1975. (Extends entitlement to health care benefits on the basis of age under medicare to all persons who are citizens or residents of the United States aged 65 or more; adds additional categories of benefits under the program (including health maintenance and preventive services, intermediate-care facility services, the services of a private duty nurse when necessary for a hospitalized patient, dental services, outpatient drugs, eyeglasses, hearing aids, and prosthetic devices) for all persons entitled (whether on the basis of age or disability) to the benefits of the program; extends the duration of benefits under the program where now limited; liberalizes eligibility for home health services; eliminates the premiums now required under the supplementary medical insurance benefits part of the medicare program and merges that part with the hospital insurance part; eliminates all deductibles; eliminates copayments for low-income persons under the program, and provides for others, copayments for certain services or items but only up to a variable income-related out-of-pocket expense limit (catastrophic expense limit); provides for prospective review and approval of the rates of charges of hospitals and other institutions under the program, and for prospective establishment (on a negotiated basis when feasible) of fee schedules for physicians and other practitioners; exempts employees and the self-employed who are 65 years old or older from health insurance taxes, impose a health insurance tax on unearned income of persons under 65, revise the coverage of the tax provisions for financing the medicare program, and increases the Government contribution to the program.)</p>	<p><b>Apr. 17, 1975</b></p>	<p><b>Apr. 17, 1975.</b>—Statement by Senator Ribicoff introducing this bill (Congressional Record S6012).</p> <p><b>Apr. 28, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 1465</b></p> <p><b>Mr. Brock</b> and <b>Mr. Bumpers</b></p> <p>To amend title XVIII of the Social Security Act so as to clarify the meaning of the term "outpatient physical therapy services" insofar as such term includes speech pathology services provided by certain persons.</p>	<p><b>Apr. 17, 1975</b></p>	<p><b>Apr. 17, 1975.</b>—Statement by Senator Brock introducing this bill (Congressional Record S6058).</p> <p><b>Apr. 21, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 1472</b> <span style="float: right;"><b>Apr. 18, 1975</b></span></p> <p><b>Mr. Dole</b></p> <p>To amend pt. B of title XI of the Social Security Act to provide a more effective administration of professional standards review of health care services; to expand the Professional Standards Review Organization activity to include review of services performed by or in federally operated health care institutions; and to protect the confidentiality of medical records.</p>	<p><b>Apr. 18, 1975.</b>—Statement by Senator Dole introducing this bill (Congressional Record S6227).</p> <p><b>May 5, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 1481</b> <span style="float: right;"><b>Apr. 18, 1975</b></span></p> <p><b>Mr. Bellmon</b></p> <p>To amend the Internal Revenue Code of 1954 to allow a deduction from gross income for social security taxes.</p>	<p><b>Apr. 18, 1975.</b>—Statement by Senator Bellmon introducing this bill (Congressional Record S6252).</p> <p><b>Apr. 25, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 1485★</b> <span style="float: right;"><b>Apr. 21, 1975</b></span></p> <p><b>Mr. Case</b> and Messrs. Beall, Biden, Brooke, Griffin, Hart of Michigan, Hathaway, Mathias, McIntyre, Muskie, Pastore, Pell, Percy, Ribicoff, Roth, Schweiker, Scott of Pennsylvania, Stevenson, Weicker, and Williams</p> <p>To exempt State lotteries from certain Federal prohibitions, and for other purposes.</p>	<p><b>Apr. 21, 1975.</b>—Statement by Senator Case introducing this bill (Congressional Record S6345).</p> <p><b>Apr. 28, 1975.</b>—Referred to Office of Management and Department of the Treasury.</p> <p style="text-align: right;"><i>(See action on H.R. 10612)</i></p>	
<p><b>S. 1491</b> <span style="float: right;"><b>Apr. 21, 1975</b></span></p> <p><b>Mr. Morgan</b></p> <p>To amend the Internal Revenue Code of 1954 to provide that unmarried individuals shall be subject to the same income tax rates as married individuals filing joint returns.</p>	<p><b>Apr. 21, 1975.</b>—Statement by Senator Morgan introducing this bill (Congressional Record S6346).</p> <p><b>Apr. 25, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p><b>S. 1492</b> <span style="float: right;"><b>Apr. 21, 1975</b></span></p> <p><b>Mr. Long</b> and Messrs. Jackson and Magnuson</p> <p>To provide incentives and otherwise to encourage the utilization of home-dialysis and to encourage early kidney transplantation under the renal disease program authorized under section 226 of the Social Security Act.</p>	<p><b>Apr. 21, 1975.</b>—Statement by Senator Long introducing this bill (Congressional Record S6347).</p> <p><b>Apr. 25, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p><b>Sept. 23, 1975.</b>—Adverse report from Department of Health, Education, and Welfare.</p> <p><b>Sept. 23, 1975.</b>—Adverse report from Office of Management and Budget.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 1493</b> <span style="float: right;"><b>Apr. 21, 1975</b></span></p> <p><b>Mr. Morgan</b></p> <p>To amend title II of the Social Security Act to increase to \$3,000 the annual amount which individuals may earn without suffering deductions from their social security benefits on account of excess earnings.</p>	<p>Apr. 21, 1975.—Statement by Senator Morgan introducing this bill (Congressional Record S6318).</p> <p>Apr. 25, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 1496</b> <span style="float: right;"><b>Apr. 21, 1975</b></span></p> <p><b>Mr. Domenici</b> and Messrs. Case, Laxalt, Leahy, McGovern, Metcalf, Moss, and Scott of Pennsylvania</p> <p>To amend title XVIII of the Social Security Act to authorize expanded home health services under medicare.</p>	<p>Apr. 21, 1975.—Statement by Senator Domenici introducing this bill (Congressional Record S6351).</p> <p>Apr. 25, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 1502</b> <span style="float: right;"><b>Apr. 22, 1975</b></span></p> <p><b>Mr. Ribicoff</b> and Messrs. Case, Hart of Michigan, Inouye, Jackson, Kennedy, Leahy, Brooke, Magnuson, Pastore, Pell, Schweiker, Scott of Pennsylvania, Stafford, Weicker, and Williams</p> <p>To amend the Federal Unemployment Tax Act to provide a 5-year moratorium on application of the penalty imposed (through a reduction in the credit allowed employers against the Federal unemployment tax) by existing law on States which have failed to make timely repayment of certain advances made to the States unemployment account.</p>	<p>Apr. 22, 1975.—Statement by Senator Ribicoff introducing this bill (Congressional Record S6160).</p> <p>Apr. 25, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p>	
<p><b>S. 1504</b> <span style="float: right;"><b>Apr. 22, 1975</b></span></p> <p><b>Mr. Montoya</b> and Messrs. Beall, Brooke, Burdick, Cranston, Eagleton, Hart of Michigan, Hatfield, Hollings, Humphrey, Jackson, Javits, Long, McGee, McGovern, Metcalf, Mondale, Moss, Pell, Randolph, Ribicoff, Scott of Pennsylvania, Stevenson, Tunney, and Williams</p> <p>To provide for coverage of certain drugs under medicare.</p>	<p>Apr. 22, 1975.—Statement by Senator Montoya introducing this bill (Congressional Record S6462).</p> <p>Apr. 30, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 1511★</b> <span style="float: right;"><b>Apr. 23, 1975</b></span></p> <p><b>Mr. Montoya</b></p> <p>To amend the Internal Revenue Code of 1954 to insure the confidentiality of individual income tax returns and to provide procedural safeguards governing access to such returns by Government agencies.</p>	<p>Apr. 23, 1975.—Statement by Senator Montoya introducing this bill (Congressional Record S6534).</p> <p>Apr. 28, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>	

(See action on H.R. 10612)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 1514</b> <span style="float: right;"><b>Apr. 24, 1975</b></span></p> <p><b>Mr. Taft</b> and Messrs. Beall, Brock, Brooke, Domenici, Hatfield, Hathaway, Humphrey, Javits, McGovern, and Schweiker</p> <p>To revise and improve the program of supplemental security income established by title XVI of the Social Security Act.</p>	<p>Apr. 24, 1975.—Statement by Senator Taft introducing this bill (Congressional Record S6654).</p> <p>Apr. 30, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 1515★</b> <span style="float: right;"><b>Apr. 24, 1975</b></span></p> <p><b>Mr. Stafford</b></p> <p>To amend the Internal Revenue Code of 1954 to encourage efficient energy use, to reduce United States dependence on foreign petroleum, and for other purposes.</p>	<p>Apr. 24, 1975.—Statement by Senator Stafford introducing this bill (Congressional Record S6663).</p> <p>Apr. 28, 1975.—Referred to Office of Management and Budget, Federal Energy Administration, and Department of the Treasury.</p>	<p><i>(See action on H.R. 6860 and H.R. 10612)</i></p>
<p><b>S. 1523★</b> <span style="float: right;"><b>Apr. 24, 1975</b></span></p> <p><b>Mr. Hathaway</b></p> <p>To eliminate the foreign tax credit for taxes paid in connection with foreign oil related income.</p>	<p>Apr. 24, 1975.—Statement by Senator Hathaway introducing this bill (Congressional Record S6710).</p> <p>Apr. 28, 1975.—Referred to Office of Management and Budget, Federal Energy Administration, and Department of the Treasury.</p>	<p><i>(See action on H.R. 10612)</i></p>
<p><b>S. 1524</b> <span style="float: right;"><b>Apr. 24, 1975</b></span></p> <p><b>Mr. Hathaway</b></p> <p>To terminate percentage depletion for oil and gas wells.</p>	<p>Apr. 24, 1975.—Statement by Senator Hathaway introducing this bill (Congressional Record S6710).</p> <p>Apr. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p><b>S. 1525</b> <span style="float: right;"><b>Apr. 24, 1975</b></span></p> <p><b>Mr. Hathaway</b></p> <p>To repeal the deduction of intangible drilling and development costs of oil and gas wells.</p>	<p>Apr. 24, 1975.—Statement by Senator Hathaway introducing this bill (Congressional Record S6719).</p> <p>Apr. 28, 1975.—Referred to Office of Management and Budget, Federal Energy Administration, and Department of the Treasury.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 1528</b> <span style="float: right;"><b>Apr. 24, 1975</b></span></p> <p><b>Mr. Brock</b></p> <p>To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for medical expenses, and for other purposes.</p>	<p>Apr. 24, 1975.—Statement by Senator Brock introducing this bill (Congressional Record S8720).</p> <p>Apr. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p><b>S. 1552</b> <span style="float: right;"><b>Apr. 29, 1975</b></span></p> <p><b>Mr. Moss</b> and Messrs. Hartke and Metcalf</p> <p>To amend title XVIII of the Social Security Act to authorize the provision of intermediate care services under medicare, and for other purposes.</p>	<p>Apr. 29, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S8932).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Apr. 22, 1976.—Adverse report from Office of Management and Budget.</p>	
<p><b>S. 1553</b> <span style="float: right;"><b>Apr. 29, 1975</b></span></p> <p><b>Mr. Moss</b> and Messrs. Brock, Hartke, and Metcalf</p> <p>To amend section 213 of the Internal Revenue Code of 1954 with respect to certain nursing home expenses.</p>	<p>Apr. 29, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S8934).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 1554</b> <span style="float: right;"><b>Apr. 29, 1975</b></span></p> <p><b>Mr. Moss</b> and Messrs. Hartke and Metcalf</p> <p>To provide for the modification of the medicare reimbursement formula to allow small hospitals in rural areas with low occupancy to provide long-term care but only in those areas where there are no appropriate nursing home beds available.</p>	<p>Apr. 29, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S8934).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 1555</b> <span style="float: right;"><b>Apr. 29, 1975</b></span></p> <p><b>Mr. Moss</b> and Messrs. Hartke, Metcalf, and Percy</p> <p>To allow States to use supplementary security income payments plus a State supplement of not less than \$100 per resident per month to provide care for residents in nonmedical shelter care facilities.</p>	<p>Apr. 29, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S8934).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 1556</b> <span style="float: right;"><b>Apr. 29, 1975</b></span></p> <p><b>Mr. Moss</b> and Messrs. Hartke and Metcalf</p> <p>To require physician visits to patients in skilled nursing facilities at least once every 30 days.</p>	<p><b>Apr. 29, 1975.</b>—Statement by Senator Moss introducing this bill (Congressional Record S6935).</p> <p><b>May 5, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p><b>Mar. 18, 1976.</b>—Adverse report from the Department of Health, Education, and Welfare.</p> <p><b>Mar. 31, 1976.</b>—Adverse report from Office of Management and Budget.</p>	
<p><b>S. 1557</b> <span style="float: right;"><b>Apr. 29, 1975</b></span></p> <p><b>Mr. Moss</b> and Mr. Hartke</p> <p>To amend titles 18 and 19 of the Social Security Act to require skilled nursing facilities to employ at least one registered professional nurse 24 hours per day, 7 days a week.</p>	<p><b>Apr. 29, 1975.</b>—Statement by Senator Moss introducing this bill (Congressional Record S6935).</p> <p><b>May 5, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p><b>Mar. 24, 1976.</b>—Adverse report from Department of Health, Education, and Welfare.</p> <p><b>Apr. 22, 1976.</b> Adverse report from Office of Management and Budget.</p>	
<p><b>S. 1558</b> <span style="float: right;"><b>Apr. 29, 1975</b></span></p> <p><b>Mr. Moss</b> and Mr. Hartke</p> <p>To amend titles 18 and 19 of the Social Security Act to require that only licensed personnel may set up or distribute medications in skilled nursing facilities.</p>	<p><b>Apr. 29, 1975.</b>—Statement by Senator Moss introducing this bill (Congressional Record S6935).</p> <p><b>May 5, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 1559</b> <span style="float: right;"><b>Apr. 29, 1975</b></span></p> <p><b>Mr. Moss</b> and Mr. Hartke</p> <p>To amend the Social Security Act to provide for placing responsibility for medical care provided by skilled nursing facilities under title XVIII and XIX in a medical director.</p>	<p><b>Apr. 29, 1975.</b>—Statement by Senator Moss introducing this bill (Congressional Record S6935).</p> <p><b>May 5, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p><b>Aug. 3, 1976.</b> Adverse report from Office of Management and Budget.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 1560</b> <span style="float: right;"><b>Apr. 29, 1975</b></span></p> <p><b>Mr. Moss</b> and <b>Mr. Hartke</b></p> <p>To amend titles 18 and 19 of the Social Security Act to require minimum ratios for nursing home personnel to patients and for supervisory nurses to total nurses.</p>	<p><b>Apr. 29, 1975.</b>—Statement by Senator Moss introducing this bill (Congressional Record S6935).</p> <p><b>May 5, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 1561</b> <span style="float: right;"><b>Apr. 29, 1975</b></span></p> <p><b>Mr. Moss</b> and Messrs. <b>Hartke</b> and <b>Percy</b></p> <p>To amend titles 18 and 19 of the Social Security Act to require skilled nursing facilities to provide medically related social services.</p>	<p><b>Apr. 29, 1975.</b>—Statement by Senator Moss introducing this bill (Congressional Record S6935).</p> <p><b>May 5, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 1562</b> <span style="float: right;"><b>Apr. 29, 1975</b></span></p> <p><b>Mr. Moss</b> and <b>Mr. Hartke</b></p> <p>To require admissions contracts between nursing homes participating in Federal programs and the patients they serve.</p>	<p><b>Apr. 29, 1975.</b>—Statement by Senator Moss introducing this bill (Congressional Record S6935).</p> <p><b>May 5, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p><b>May 6, 1976.</b>—Adverse report from Office of Management and Budget.</p> <p><b>July 20, 1976.</b>—Adverse report from the Department of Health, Education, and Welfare.</p>	
<p><b>S. 1563</b> <span style="float: right;"><b>Apr. 29, 1975</b></span></p> <p><b>Mr. Moss</b> and Messrs. <b>Hartke</b>, <b>Hathaway</b>, and <b>Muskie</b></p> <p>To amend the Social Security Act to provide for the updating of safety provision in skilled nursing facilities.</p>	<p><b>Apr. 29, 1975.</b>—Statement by Senator Moss introducing this bill (Congressional Record S6936).</p> <p><b>May 5, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1564</p> <p>Apr. 29, 1975</p> <p>Mr. Moss and Mr. Hartke</p> <p>To amend titles 18 and 19 of the Social Security Act to require nursing homes to post their current license, medicare/medicaid certification, a list of owners of the facility, the names of staff, a patient's bill of rights as well as a description of services offered by the facility and the facility's charges therefor.</p>	<p>Apr. 29, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S6930).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p>S. 1565</p> <p>Apr. 29, 1975</p> <p>Mr. Moss and Messrs. Hartke and Metcalf</p> <p>To require the immediate reporting of epidemic diseases or accidents in nursing homes participating in Federal programs.</p>	<p>Apr. 29, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S6930).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Jan. 23, 1976.—Adverse report from Department of Health, Education, and Welfare.</p> <p>Mar. 31, 1976.—Adverse report from Office of Management and Budget.</p>	
<p>S. 1566</p> <p>Apr. 29, 1975</p> <p>Mr. Moss and Messrs. Hartke and Pell</p> <p>To amend title 19 of the Social Security Act to require State inspection of public and private skilled nursing and intermediate care facilities at least once every 90 days and to require State enforcement of the rights of patients in such facilities.</p>	<p>Apr. 29, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S6930).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Jan. 5, 1976.—Adverse report from Department of Health, Education, and Welfare.</p> <p>Feb. 12, 1976.—Adverse report from Office of Management and Budget.</p>	
<p>S. 1567</p> <p>Apr. 29, 1975</p> <p>Mr. Moss and Messrs. Hartke and Percy</p> <p>To require that State plans under title 19 of the Social Security Act are ratified by both the State's legislative and executive branch before being presented to the Secretary for his approval; to require that such plans be posted and available to the public; to require the Secretary to annually review a State's compliance with such plan and to publish performance ratings for the States and creating a cause of action allowing title 19 recipients individually or as a class to bring suit against a State for specific performance when a State fails to comply with the provisions of its plan.</p>	<p>Apr. 29, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S6936).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	



TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1568</p> <p>Mr. Moss and Messrs. Hartke and Percy</p> <p>To require HEW to establish a rating system for nursing homes participating in Federal programs as a guide to consumers.</p>	Apr. 29, 1975	<p>Apr. 29, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S6937).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1569</p> <p>Mr. Moss and Messrs. Hartke and Percy</p> <p>To amend title 19 of the Social Security Act to require States to establish ombudsman programs to investigate nursing home complaints and represent consumer interests.</p>	Apr. 29, 1975	<p>Apr. 29, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S6937).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1570</p> <p>Mr. Moss and Messrs. Hartke and Percy</p> <p>To amend the Social Security Act to provide for the establishment of an inspector general for health administration.</p>	Apr. 29, 1975	<p>Apr. 29, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S6937).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1571</p> <p>Mr. Moss and Messrs. Brock, Hartke, and Percy</p> <p>To amend title XVIII and XIX of the Social Security Act making unlawful the offer or receipt of consideration for the referral of patients, clients, or customers.</p>	Apr. 29, 1975	<p>Apr. 29, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S6938).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1572</p> <p>Mr. Moss and Messrs. Brock, Hartke, Pell, and Percy</p> <p>To amend titles 18 and 19 of the Social Security Act to require strict controls for the handling of patients' accounts, personal expense moneys and valuables.</p>	Apr. 29, 1975	<p>Apr. 29, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S6038).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1573</p> <p>Mr. Moss and Mr. Hartke</p> <p>To make unlawful the solicitation or acceptance of any gift, money or consideration over and above the rates established by the States and to make unlawful the solicitation or acceptance of any gift, money or donation as a precondition of admitting a patient to a long-term care facility.</p>	Apr. 29, 1975	<p>Apr. 29, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S6038).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1574</p> <p>Mr. Moss and Messrs. Hartke and Percy</p> <p>To amend title 19 of the Social Security Act to make certain requirements with respect to long-term care facility personnel compensated with Federal funds who are responsible for determining whether such institutions comply with health and safety standards required under such act.</p>	Apr. 29, 1975	<p>Apr. 29, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S6038).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1575</p> <p>Mr. Moss and Messrs. Hartke and Percy</p> <p>To amend the Social Security Act to require that payment forms submitted from nursing homes contain warnings with respect to penalties imposed under sections 1877 and 1909.</p>	Apr. 29, 1975	<p>Apr. 29, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S6030).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 1576	Apr. 29, 1975	Apr. 29, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S6930). May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
Mr. Moss and Mr. Hartke		
To continue 100 percent Federal financing of the State costs in inspecting nursing homes and to assist the States new enforcement tools such as a citation system and protective custodianship and other alternatives to license revocation.		
S. 1577	Apr. 29, 1975	Apr. 29, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S6930). May 5, 1975.— Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
Mr. Moss and Messrs. Hartke and Percy		
To provide 100 percent Federal funding of financial audits of facilities participating in medicare and medicaid conducted by State personnel.		
S. 1578	Apr. 29, 1975	Apr. 29, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S6930). May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. July 8, 1976.—Adverse report from Department of Health, Education, and Welfare. Aug. 3, 1976.—Adverse report from Office of Management and Budget.
Mr. Moss and Messrs. Hartke and Pell		
To amend the Social Security Act to provide for a system of inspections of State inspection and enforcement mechanisms with regard to facilities receiving payments under titles XVIII and XIX.		
S. 1579	Apr. 29, 1975	Apr. 29, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S6930). May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
Mr. Moss and Mr. Hartke		
To authorize medicare or medicaid patients individually or as a class to bring suit for specific performance in Federal district court against a long-term care facility which is in violation of its provider agreement.		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1580</p> <p>Mr. Moss and Mr. Hartke</p> <p>To authorize the States to incorporate financial incentives for good care within the context of their cost-related reimbursement formulae effective July 1, 1976.</p>	Apr. 29, 1975	<p>Apr. 29, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S6040).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1581</p> <p>Mr. Moss and Messrs. Hartke and Pell</p> <p>To amend the Social Security Act to improve the survey and certification process, rate-setting and fiscal audit methods, and general regulation of nursing homes and intermediate care facilities under the medicaid program, and to provide for medical, psychological, and social assessment of long-term care patients under both the medicare and medicaid programs.</p>	Apr. 29, 1975	<p>Apr. 29, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S6040).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1594★</p> <p>Mr. Pearson</p> <p>To amend the Internal Revenue Code of 1954 to provide an additional investment credit for property which will assist employment opportunities in counties designated as balanced growth areas under State law.</p>	Apr. 29, 1975	<p>Apr. 29, 1975.—Statement by Senator Pearson introducing this bill (Congressional Record S6050).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<i>(See action on H.R. 10612)</i>		
<p>S. 1605</p> <p>Mr. Ribicoff and Messrs. McIntyre and Welcker</p> <p>To exempt State lotteries from certain Federal prohibitions, and for other purposes.</p>	Apr. 30, 1975	<p>Apr. 30, 1975.—Statement by Senator Ribicoff introducing this bill (Congressional Record S7116).</p> <p>May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Nov. 10, 1975.—Report from Department of the Treasury (no objection).</p> <p>Nov. 20, 1975.—Report from Office of Management and Budget (no objection).</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 1613	May 1, 1975	May 5, 1975.—Referred to Office of Management and Budget and Department of the Treasury.
Mr. Young		
To amend sec. 501(c) (12) of the Internal Revenue Code of 1954 (relating to the taxation of telephone cooperatives).		
S. 1615	May 1, 1975	May 1, 1975.—Statement by Senator Hartke introducing this bill (Congressional Record S7302). May 5, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
Mr. Hartke		
To permit officers and employees of the Federal Government to elect coverage under the old-age, survivors, and disability insurance system.		
S. 1621	May 1, 1975	May 1, 1975.—statement by Senator Tunney introducing this bill (Congressional Record S7307). May 5, 1975.—Referred to Office of Management and Budget and Department of the Treasury.
Mr. Tunney and Messrs. Beall and Cranston		
To amend sec. 44 of the Internal Revenue Code of 1954 (relating to credit for purchase of new principal residence) to provide that the lowest offering price requirement be limited to offers after Dec. 31, 1974, and to expedite the prescribing of final regulations relating to such sec. 44.		
S. 1625★	May 1, 1975	May 1, 1975.—Statement by Senator Hathaway introducing this bill (Congressional Record S7311). May 5, 1975.—Referred to Office of Management and Budget and Department of the Treasury. July 18, 1975.—Favorable report from the Department of the Treasury. Aug. 6, 1975.—Favorable report from Office of Management and Budget.
Mr. Hathaway and Messrs. Bartlett, Beall, Brock, Culver, Dole, Domenici, Fannin, Ford, Garn, Goldwater, Hansen, Hollings, Hruska, Huddleston, Javits, Johnston, Kennedy, Laxalt, Long, McClure, McGee, Morgan, Muskie, Packwood, Percy, Roth, Scott of Pennsylvania, Sparkman, Thurmond, Tower, and Tunney		
To extend and revise the State and Local Fiscal Assistance Act of 1972.		

(See action on H.R. 13367)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 1638	May 5, 1975	<p>May 5, 1975.—Statement by Senator Eagleton introducing this bill (Congressional Record S7387).</p> <p>May 8, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
Mr. Eagleton and Mr. Bayh		
<p>To authorize the Secretary of Health, Education, and Welfare to postpone the effective date of certain requirements imposed on States by Public Law 93-617 with respect to child support programs in the case of States which require additional time in which to implement the policies, programs, and activities so required.</p>		
S. 1652	May 6, 1975	<p>May 6, 1975.—Statement by Senator Stone introducing this bill (Congressional Record S7481).</p> <p>May 8, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
Mr. Stone and Messrs. Beall, Buckley, Dole, Fannin, Garn, Haskell, Humphrey, Laxalt, McClure, Mathias, Scott of Pennsylvania, Thurmond, and Tunney		
<p>To amend the Internal Revenue Code of 1954 to provide that no interest is payable on income tax deficiencies in the case of returns prepared by the Internal Revenue Service until the expiration of 30 days after notice to the taxpayer of such deficiency.</p>		
S. 1677	May 7, 1975	<p>May 7, 1975.—Statement by Senator Mondale introducing this bill (Congressional Record S7590).</p> <p>May 12, 1975.—Referred to Office of Management and Budget and Departments of the Treasury, Labor, and Health, Education, and Welfare.</p>
Mr. Mondale		
<p>To amend ch. 23 of the Internal Revenue Code of 1954 (relating to the Federal Unemployment Tax Act) to provide for the eligibility of schoolteachers for unemployment insurance under the unemployment insurance program.</p>		
S. 1633	May 7, 1975	<p>May 7, 1975.—Statement by Senator Bayh introducing this bill (Congressional Record S7597).</p> <p>May 12, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
Mr. Bayh and Mr. Leahy		
<p>To amend the Internal Revenue Code of 1954 to permit a parent who supports a handicapped child to take a personal exemption for that child even though the child earns more than \$750.</p>		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 1685</b></p> <p><b>Mr. Ribicoff</b> and Messrs. Beall, Burdick, and Stone</p> <p>To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis.</p>	<p>May 8, 1975</p>	<p>May 8, 1975.—Statement by Senator Ribicoff introducing this bill (Congressional Record S7064).</p> <p>May 13, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 1691</b></p> <p><b>Mr. Taft</b> and Mr. Domenici</p> <p>To amend the Internal Revenue Code of 1954 to relieve employers of 50 or less employees from the requirement of paying or depositing certain employment taxes more often than once each quarter.</p>	<p>May 8, 1975</p>	<p>May 8, 1975.—Statement by Senator Taft introducing this bill (Congressional Record S7007).</p> <p>May 12, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p>
<p><b>S. 1694</b></p> <p><b>Mr. Long</b> and Mr. Talmadge</p> <p>To amend Public Law 93-233 to extend for an additional 12 months (through June 30, 1970) the existing provisions of law with respect to eligibility of supplemental security income recipients to participate in the food stamp program.</p>	<p>May 8, 1975</p>	<p>May 8, 1975.—Statement by Senator Long introducing this bill (Congressional Record S7875).</p> <p>May 13, 1975.—Referred to Office of Management and Budget and Departments of the Treasury, Health, Education, and Welfare, and Agriculture.</p> <p><i>(See action on H.R. 6698)</i></p>
<p><b>S. 1698★</b></p> <p><b>Mr. Kennedy</b></p> <p>To amend the Internal Revenue Code of 1954 to disallow the business expense tax deduction for first-class air travel in excess of the coach fare for such travel and for other expenses.</p>	<p>May 8, 1975</p>	<p>May 8, 1975.—Statement by Senator Kennedy introducing this bill (Congressional Record S7080).</p> <p>May 12, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p><i>(See action on H.R. 10612)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 1706	May 12, 1975	<p>May 12, 1975.—Statement by Senator Brock introducing this bill (Congressional Record S7781).</p> <p>May 14, 1975.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, and Departments of the Treasury and State.</p> <p>May 22, 1975.—Favorable report from the Special Representative for Trade Negotiations.</p> <p>Dec. 19, 1975.—Favorable report from Office of Management and Budget.</p> <p>Dec. 30, 1975.—Favorable report from Department of the Treasury.</p> <p>Jan. 12, 1976.—Favorable report from Department of State.</p>
Mr. Brock		
<p>To amend the Trade Act of 1974 in order to authorize the President to designate any of certain countries as eligible for the tariff preferences extended to developing countries under title V of such act if the President determines that such designation is in the national economic interest.</p>		
S. 1719	May 13, 1975	<p>May 13, 1975.—Statement by Senator Curtis introducing this bill (Congressional Record S7925).</p> <p>May 20, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
Mr. Curtis		
<p>and Messrs. Bartlett, Brock, Buckley, Byrd of Virginia, Dole, Fannin, Goldwater, Hansen, Helms, Hruska, Laxalt, Long, McClure, Nunn, Roth, Scott of Virginia, Talmadge, Thurmond, and Tower</p>		
<p>To amend title IV of the Social Security Act to improve and make more realistic various provisions relating to eligibility for aid to families with dependent children and the administration of the aid to families with dependent children program, and for other purposes.</p>		
S. 1720	May 13, 1975	<p>May 13, 1975.—Statement by Senator Curtis introducing this bill (Congressional Record S7925).</p> <p>May 22, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Sept. 3, 1975.—Favorable report from Office of Management and Budget.</p>
Mr. Curtis		
<p>To amend the Social Security Act to improve and control the cost of the program of old-age, survivors, and disability insurance, the program of grants to States for aid to families with dependent children, and the program of health insurance for the aged and disabled.</p>		
S. 1721	May 13, 1975	<p>May 13, 1975.—Statement by Senator Curtis introducing this bill (Congressional Record S7925).</p> <p>May 16, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
Mr. Curtis		
<p>To amend the Social Security Act to improve and control the cost of the maternal and child health and crippled children's services program, and the program of grants to States for medical assistance programs.</p>		



TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 1722</b></p> <p>Mr. Curtis</p> <p>To amend title XVIII of the Social Security Act to make technical changes in the method of determining the supplementary medical insurance premium.</p>	<p>May 13, 1975</p>	<p>May 13, 1975.—Statement by Senator Curtis introducing this bill (Congressional Record S7025).</p> <p>May 16, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 1723</b></p> <p>Mr. Byrd of Virginia</p> <p>To amend the Internal Revenue Code of 1954 to revise the tax treatment of transfers of certain property to tax-exempt organizations.</p>	<p>May 13, 1975</p>	<p>May 13, 1975.—Statement by Senator Byrd introducing this bill (Congressional Record S7040).</p> <p>May 20, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 1729</b></p> <p>Mr. Bayh and Messrs. Case, Culver, Gravel, Haskell, Humphrey, Lenhy, and Schweiker</p> <p>To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers, and to permit the payment of benefits to a married couple on their combined earnings record where that method of computation provides a higher combined benefit.</p>	<p>May 13, 1975</p>	<p>May 13, 1975.—Statement by Senator Bayh introducing this bill (Congressional Record S7049).</p> <p>May 22, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 1745</b></p> <p>Mr. McGovern and Mr. Mathias</p> <p>To facilitate the economic adjustment of communities, industries, and workers who may be substantially and seriously affected by reductions in Defense contracts and facilities which are undertaken to realine Defense expenditures with changed national security requirements and to prevent the ensuing dislocations from contributing or exacerbating recessionary effects on the aforementioned groups.</p>	<p>May 14, 1975</p>	<p>May 14, 1975.—Statement by Senator McGovern introducing this bill (Congressional Record S8100).</p> <p>May 14, 1975.—Referred jointly to Committees on Armed Services, Banking, Housing and Urban Affairs, Government Operations, Finance, and Labor and Public Welfare.</p> <p>July 29, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Defense.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1747</p> <p>Mr. Curtis</p> <p>To limit to 5 percent cost-of-living benefit increases under the old-age, survivors, and disability insurance and supplemental security income programs established by the Social Security Act through June 30, 1976.</p>	May 15, 1975	<p>June 2, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1748</p> <p>Mr. Hartke</p> <p>To provide for the services of certain psychologists under the medicare and medicaid programs.</p>	May 15, 1975	<p>May 15, 1975.—Statement by Senator Hartke introducing this bill (Congressional Record S8270).</p> <p>May 20, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1755</p> <p>Mr. Mondale and Mr. Cranston</p> <p>To amend the Internal Revenue Code of 1954 to provide for public financing of congressional primary and general elections.</p>	May 15, 1975	<p>May 15, 1975.—Statement by Senator Mondale introducing this bill (Congressional Record S8282).</p> <p>May 20, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1759</p> <p>Mr. Eagleton</p> <p>To amend the provisions of title XVIII of the Social Security Act which relate to the definition of "spell of illness."</p>	May 16, 1975	<p>May 16, 1975.—Statement by Senator Eagleton introducing this bill (Congressional Record S8444).</p> <p>July 29, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1760</p> <p>Mr. Metcalf</p> <p>To amend the Internal Revenue Code of 1954 to provide for public financing of Federal primary and general elections.</p>	May 16, 1975	<p>May 16, 1975.—Statement by Senator Metcalf introducing this bill (Congressional Record S8445).</p> <p>July 29, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1765★ Mr. Kennedy</p> <p>May 19, 1975</p> <p>To amend the Internal Revenue Code of 1954 by limiting tax shelters and for other purposes.</p>	May 19, 1975	<p>May 19, 1975.—Statement by Senator Kennedy introducing this bill (Congressional Record S8567).</p> <p>May 22, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 1781 Mr. Chiles and Mr. Stone</p> <p>May 20, 1975</p> <p>To amend title XVIII of the Social Security Act so as to enable certain aliens to obtain coverage under the supplemental medical insurance program established by part B of such title.</p>	May 20, 1975	<p>May 20, 1975.—Statement by Senator Chiles introducing this bill (Congressional Record S8671).</p> <p>May 28, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1783 Mr. Brock and Mr. Mondale</p> <p>May 20, 1975</p> <p>To amend title XVIII of the Social Security Act to provide for comprehensive and quality health care for persons with communicative disorders under the health insurance program (medicare) including preventive, diagnostic, treatment, and rehabilitative functions.</p>	May 20, 1975	<p>May 20, 1975.—Statement by Senator Brock introducing this bill (Congressional Record S8672).</p> <p>May 28, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1784 Mr. Brock and Mr. Mondale</p> <p>May 20, 1975</p> <p>To amend title XVIII of the Social Security Act to provide for coverage of comprehensive hearing health care services, including provision for hearing amplification devices financed in part by the Federal Government.</p>	May 20, 1975	<p>May 20, 1975.—Statement by Senator Brock introducing this bill (Congressional Record S8674).</p> <p>May 28, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1793</p> <p>Mr. Ribicoff</p> <p>To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.</p>	May 21, 1975	<p>May 21, 1975.—Statement by Senator Ribicoff introducing this bill (Congressional Record S8830).</p> <p>May 28, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1798</p> <p>Mr. Buckley and Mr. Tunney</p> <p>To amend title 3, United States Code.</p>	May 21, 1975	<p>May 21, 1975.—Statement by Senator Buckley introducing this bill (Congressional Record S8830).</p> <p>May 28, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1803★</p> <p>Mr. Burdick</p> <p>To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax and to increase the estate tax marital deduction.</p>	May 21, 1975	<p>May 21, 1975.—Statement by Senator Burdick introducing this bill (Congressional Record S8848).</p> <p>May 28, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 10612)</i></p>
<p>S. 1801★</p> <p>Mr. Hansen and Messrs. Church, Dole, Domenici, Eastland, Fannin, Hartke, McGee, Metcalf, Scott of Pennsylvania, Stevens, Stevenson, and Tunney</p> <p>To amend the Internal Revenue Code of 1954 to exclude from gross income the amount of certain cancellations of indebtedness under student loan programs.</p>	May 22, 1975	<p>May 22, 1975.—Statement by Senator Hansen introducing this bill (Congressional Record S8042).</p> <p>May 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 10612)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 1810</b></p> <p>Mr. Javits (by request)</p> <p>To amend the temporary unemployment benefits programs, and for other purposes.</p>	<p>May 22, 1975</p>	<p>May 22, 1975.—Statement by Senator Javits introducing this bill (Congressional Record S8051).</p> <p>May 22, 1975.—Referred jointly to Committees on Labor and Public Welfare and Finance.</p> <p>June 3, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare, and Labor.</p>
<p><b>S. 1832</b></p> <p>Mr. Brock</p> <p>To amend the State and Local Fiscal Assistance Act of 1972 with respect to amounts appropriated which are not paid to State and local governments before the end of the appropriation period.</p>	<p>May 22, 1975</p>	<p>May 22, 1975.—Statement by Senator Brock introducing this bill (Congressional Record S8976).</p> <p>June 3, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 1844</b></p> <p>Mr Cannon and Mr. Laxalt</p> <p>To amend the Internal Revenue Code of 1954 to adjust the occupational taxes on employees of wagering operations.</p>	<p>June 3, 1975</p>	<p>June 3, 1975.—Statement by Senator Cannon introducing this bill (Congressional Record S0330).</p> <p>June 6, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 1856</b></p> <p>Mr. Taft and Messrs. Case, Gravel, McGovern, Percy, and Stevenson</p> <p>To require that States, which receive Federal payments with respect to any State welfare program, consent to suit in the Federal courts in actions brought against the State by claimants for the aid for assistance provided under such program.</p>	<p>June 4, 1975</p>	<p>June 4, 1975.—Statement by Senator Taft introducing this bill (Congressional Record S0516).</p> <p>Oct. 10, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1877</p> <p>Mr. Hansen and Mr. McGee</p> <p>To provide for the duty-free entry of binder twine and baler twine made of manmade fibers.</p>	June 5, 1975	<p>June 5, 1975.—Statement by Senator Hansen introducing this bill (Congressional Record S9683).</p> <p>June 10, 1975.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, and Department of the Treasury.</p> <p>Aug. 12, 1975.—Adverse report from Department of Treasury.</p>
<p>S. 1891★</p> <p>Mr. Stevens and Mr. Gravel</p> <p>To amend title XVI of the Social Security Act (relating to supplemental income for the aged, blind, and disabled) to provide for the disregarding of certain payments made by a State to elderly residents thereof without regard to the need of the recipient thereof, in determining eligibility for a amount of the supplementary income payable to individuals in such State under such title.</p>	June 6, 1975	<p>June 6, 1975.—Statement by Senator Stevens introducing this bill (Congressional Record S9070).</p> <p>June 10, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>(See action on H.R. 10727)</p>
<p>S. 1897</p> <p>Mr. Bellmon and Mr. Inouye</p> <p>To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for services furnished by physician extenders and clinical staff of community mental health centers.</p>	June 6, 1975	<p>June 6, 1975.—Statement by Senator Bellmon introducing this bill (Congressional Record S9080).</p> <p>June 10, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 1904</p> <p>Mr. Hathaway and Mr. Muskie</p> <p>To amend the Tariff Schedules of the United States in order to change the customs treatment of certain woven fabrics of wool if products of an insular possession of the United States but imported into such possession as fabric for further processing.</p>	June 10, 1975	<p>June 16, 1975.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, and Departments of the Treasury, and Commerce.</p> <p>Feb. 18, 1976.—Favorable report from the Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 1906</b> <span style="float: right;"><b>June 10, 1975</b></span></p> <p><b>Mr. Church</b> and Messrs. Abourezk, Baker, Bayh, Brock, Brooke, Bumpers, Burdick, Chiles, Clark, Culver, Eagleton, Eastland, Fannin, Goldwater, Gravel, Hart of Michigan, Haskell, Hatfield, Javits, Leahy, McClure, McGee, McGovern, McIntyre, Magnuson, Mansfield, Metcalf, Mondale, Montoya, Pastore, Ribicoff, Thurmond, and Williams.</p>	<p><b>June 10, 1975.</b>—Statement by Senator Church introducing this bill (Congressional Record S10163):</p>	<p><b>June 16, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.</p>		
<p><b>S. 1909</b> <span style="float: right;"><b>June 10, 1975</b></span></p> <p><b>Mr. Inouye</b></p>	<p><b>June 10, 1975.</b>—Statement by Senator Inouye introducing this bill (Congressional Record S10168).</p>	<p><b>June 16, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend section 5066 of the Internal Revenue Code of 1954 with respect to the withdrawal of distilled spirits from foreign trade zones for domestic consumption by foreign diplomats.</p>		
<p><b>S. 1925</b> <span style="float: right;"><b>June 12, 1975</b></span></p> <p><b>Mr. Roth</b> and Messrs. Abourezk, Beall, Cannon, Dole, Garn, Hatfield, Humphrey, Laxalt, Morgan, Scott of Pennsylvania, Sparkman, Stevens, and Thurmond</p>	<p><b>June 12, 1975.</b>—Statement by Senator Roth introducing this bill (Congressional Record S10139).</p>	<p><b>June 16, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>To amend the Internal Revenue Code of 1954 to provide assistance to taxpayers.</p>		
<p><b>S. 1938</b> <span style="float: right;"><b>June 12, 1975</b></span></p> <p><b>Mr. Bellmon</b></p>	<p><b>June 12, 1975.</b>—Statement by Senator Bellmon introducing this bill (Congressional Record S10448).</p>	<p><b>June 17, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>To provide for the postponement of regulations of the Secretary of Health, Education, and Welfare with respect to intermediate care facilities for the mentally retarded under title XIX of the Social Security Act.</p>		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 1949</p> <p>Mr. Curtis and Messrs. Allen, Ford, Goldwater, Hruska, Scott of Pennsylvania, and Taft</p> <p>To amend section 103 of the Internal Revenue Code of 1954.</p>	<p>June 16, 1975</p>	<p>June 16, 1975.—Statement by Senator Curtis introducing this bill (Congressional Record S10659). June 20, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 1950</p> <p>Mr. Mathias</p> <p>To amend the Tariff Schedules of the United States to impose higher rates of duty on products derived from petroleum, to distribute the revenue from such increased rates of duty to States which consume such products, and for other purposes.</p>	<p>June 16, 1975</p>	<p>June 16, 1975.—Statement by Senator Mathias introducing this bill (Congressional Record S10650). June 20, 1975.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, and Department of the Treasury.</p>
<p>S. 1957★</p> <p>Mr. Fannin and Mr. Goldwater</p> <p>To amend the act of Sept. 14, 1959, Public Law 86 272, 73 Stat. 555.</p>	<p>June 17, 1975</p>	<p>June 17, 1975.—Statement by Senator Fannin introducing this bill (Congressional Record S10720). June 18, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Commerce.</p> <p style="text-align: center;">(See action on H.R. 10612)</p>
<p>S. 1960</p> <p>Mr. Moss and Messrs. Buckley, Garn, and Humphrey</p> <p>To amend the Internal Revenue Code of 1954 to exempt from Federal income taxation a trust established by a taxpayer for the purpose of providing care for certain mentally incompetent relatives of the taxpayer.</p>	<p>June 17, 1975</p>	<p>June 17, 1975.—Statement by Senator Moss introducing this bill (Congressional Record S10736). June 20, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>





TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2001</p> <p>June 24, 1975</p> <p>Mr. Eagleton and Messrs. McGovern, Mansfield, Scott of Pennsylvania, and Stone</p> <p>To amend title II of the Social Security Act to reduce from 20 to 10 years the period of time that a divorced woman's marriage to an individual must have lasted for her to qualify for wife's or widow's benefits on the basis of the wages and self-employment income of such individual.</p>	June 24, 1975	<p>June 24, 1975.—Statement by Senator Eagleton introducing this bill (Congressional Record S11402).</p> <p>June 20, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 2002★</p> <p>June 24, 1975</p> <p>Mr. Hartke</p> <p>To amend the Internal Revenue Code of 1954 to provide a refundable credit against tax for postsecondary education expenses for tuition and fees paid by the taxpayer attributable to the attendance of a student at an institution of postsecondary education, and for other purposes.</p>	June 24, 1975	<p>June 24, 1975.—Statement by Senator Hartke introducing this bill (Congressional Record S11402).</p> <p>July 8, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 2006</p> <p>June 25, 1975</p> <p>Mr. Thurmond</p> <p>To amend the Internal Revenue Code of 1954 to provide that members of Reserve components of the Armed Forces who are not serving on active duty or as National Guard technicians may establish individual retirement accounts.</p>	June 25, 1975	<p>June 25, 1975.—Statement by Senator Thurmond introducing this bill (Congressional Record S11551).</p> <p>July 8, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Defense.</p>
<p>S. 2007</p> <p>June 25, 1975</p> <p>Mr. Thurmond</p> <p>To amend the Internal Revenue Code of 1954 to provide a tax credit for wages paid in new jobs.</p>	June 25, 1975	<p>June 25, 1975.—Statement by Senator Thurmond introducing this bill (Congressional Record S11552).</p> <p>July 8, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 2020</b> <span style="float: right;"><b>June 26, 1975</b></span></p> <p><b>Mr. Ribicoff</b> and Messrs. Brock, Burdick, Case, Curtis, Dole, Domenici, Fong, Ford, Gravel, Hollings, Huddleston, Humphrey, Inouye, Javits, Johnston, Leahy, McGee, McGovern, Mansfield, Mathias, Metcalf, Mondale, Morgan, Moss, Pearson, Pell, Stafford, Symington, Taft, Tunney, Williams, and Young</p> <p>To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.</p>	<p><b>June 26, 1975.</b>—Statement by Senator Ribicoff introducing this bill (Congressional Record S11654).</p> <p><b>July 2, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 2021★</b> <span style="float: right;"><b>June 26, 1975</b></span></p> <p><b>Mr. Taft</b> and Messrs. Brock, Case, Domenici, and Helms</p> <p>To amend the Internal Revenue Code of 1954 to allow an income tax credit for the costs of maintaining or restoring the exterior appearance and structural soundness of certain historic buildings and structures.</p>	<p><b>June 26, 1975.</b>—Statement by Senator Taft introducing this bill (Congressional Record S11654).</p> <p><b>July 8, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: right;"><i>(See action on H.R. 10612)</i></p>	
<p><b>S. 2029</b> <span style="float: right;"><b>June 26, 1975</b></span></p> <p><b>Mr. Mondale</b> and Messrs. Humphrey and Kennedy</p> <p>To amend title XVI of the Social Security Act to insure that cost-of-living increases in supplemental security income benefits are granted to recipients of such benefits in all States, and for other purposes.</p>	<p><b>June 26, 1975.</b>—Statement by Senator Mondale introducing this bill (Congressional Record S11668).</p> <p><b>July 8, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 2030★</b> <span style="float: right;"><b>June 26, 1975</b></span></p> <p><b>Mr. Mondale</b> and Messrs. Humphrey and Kennedy</p> <p>To amend title XVI of the Social Security Act to provide for the establishment of an outreach program to assure that potentially eligible recipients of supplemental security income benefits will be fully informed of the availability of such benefits and the steps to be taken in obtaining them.</p>	<p><b>June 26, 1975.</b>—Statement by Senator Mondale introducing this bill (Congressional Record S11668).</p> <p><b>July 8, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p style="text-align: right;"><i>(See action on H.R. 8911)</i></p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2031</p> <p>Mr. Williams</p> <p>To amend the Social Security Act to make certain that recipients of aid or assistance under the various Federal-State public assistance and medical programs (and recipients of assistance under the veterans' pension and compensation programs or any other Federal or federally assisted program) will not have the amounts of such aid or assistance reduced because of increases in monthly social security benefits.</p>	June 26, 1975	<p>June 26, 1975.—Statement by Senator Williams introducing this bill (Congressional Record S11671).</p> <p>July 8, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 2037</p> <p>Mr. Bentsen</p> <p>To continue until the close of June 30, 1978, the existing suspension of duties for metal scrap.</p>	June 26, 1975	<p>July 8, 1975.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Commerce.</p>
<p>S. 2038★</p> <p>Mr. Bartlett and Mr. Thurmond</p> <p>To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax and to provide an alternate method of valuing certain real property estate tax purposes.</p>	June 26, 1975	<p>July 8, 1975.—Referred to Office of Management and Budget and Department of the Treasury. (See action on H.R. 10612)</p>
<p>S. 2043★</p> <p>Mr. Chiles and Mr. Stone</p> <p>To amend the Internal Revenue Code of 1954 to impose an additional income tax on taxable income attributable to certain countries.</p>	June 27, 1975	<p>July 8, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and State. (See action on H.R. 10612)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2046★ June 27, 1975</p> <p>Mr Percy</p> <p>To amend the Internal Revenue Code of 1954 to provide tax incentives for the manufacture, importation, and purchase of automobiles which use fuel efficiently, and for other purposes.</p>	June 27, 1975	<p>June 27, 1975.—Statement by Senator Percy introducing this bill (Congressional Record S11785).</p> <p>July 9, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 2047★ June 27, 1975</p> <p>Mr. Percy</p> <p>To amend the Internal Revenue Code of 1954 to increase the Federal excise tax on gasoline, to make such tax, as increased, a permanent tax, to provide that revenues derived from the increase in and extension of, such tax are credited to the general fund rather than to the Highway Trust Fund, and to provide a credit for the increased tax paid with respect to not more than 500 gallons of gasoline purchased each year by the taxpayer.</p>	June 27, 1975	<p>June 27, 1975.—Statement by Senator Percy introducing this bill (Congressional Record S11787).</p> <p>July 7, 1975.—Referred to Office of Management and Budget, Federal Energy Administration, and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 2051 July 8, 1975</p> <p>Mr. Jackson and Messrs. Humphrey, Javits, Ribicoff, Taft, and Williams</p> <p>To amend the Internal Revenue Code of 1954 to provide that the gross income of an employee does not include amounts received as payment or reimbursement for legal services furnished to the employee under a group legal service plan, the value of legal services rendered to the employee under such plans, or amounts contributed by the employee's employer to such plan.</p>	July 8, 1975	<p>July 8, 1975.—Statement by Senator Jackson introducing this bill (Congressional Record S11962).</p> <p>Sept. 10, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 2055 July 8, 1975</p> <p>Mr. Hartke and Messrs. Abourezk, McGovern, and Scott of Pennsylvania</p> <p>To amend the Social Security Act and the Internal Revenue Code of 1954 to provide for Federal participation in the costs of the social security program, with a substantial increase in the contribution and benefit base and with appropriate reductions in social security taxes to reflect the Federal Government's participation in such costs.</p>	July 8, 1975	<p>July 8, 1975.—Statement by Senator Hartke introducing this bill (Congressional Record S11907).</p> <p>July 14, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2057 Mr. Tower</p> <p>To amend the Internal Revenue Code of 1954 to provide an investment credit for oil and gas drilling expenditures, and for other purposes.</p>	July 8, 1975	<p>July 8, 1975.—Statement by Senator Tower introducing this bill (Congressional Record S11971). July 14, 1975.—Referred to Office of Management and Budget, Department of the Treasury, and Federal Energy Administration.</p>
<p>S. 2075 Mr. Bayh</p> <p>To amend the Internal Revenue Code of 1954 so as not to allow a deduction for amounts paid under certain disability compensation plans if such plan reduces disability benefits to compensate for increases in social security benefits paid to disabled employees.</p>	July 9, 1975	<p>July 9, 1975.—Statement by Senator Bayh introducing this bill (Congressional Record S12116). July 14, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 2078 Mr. Baker and Mr. Stafford</p> <p>To authorize appropriations for the construction of certain highways in accordance with title 23 of the United States Code, and for other purposes.</p>	July 10, 1975	<p>July 10, 1975.—Statement by Senator Baker introducing this bill (Congressional Record S12211). July 10, 1975.—Referred jointly to Committees on Finance and Public Works. July 14, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 2079 Mr. Mondale and Messrs. Hart of Michigan and Schweiker</p> <p>To amend the Federal Unemployment Tax Act to require States to extend coverage to State and local employees, domestic and agricultural workers; to provide at least 52 weeks of regular unemployment compensation to provide for Federal financing of one-half of the additional costs attributable to such requirement, to provide a minimum weekly benefit amount; to increase the amount of wages subject to the Federal Unemployment Tax, and for other purposes.</p>	July 10, 1975	<p>July 10, 1975.—Statement by Senator Mondale introducing this bill (Congressional Record S12214). July 23, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p>



TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 2118</b></p> <p>July 15, 1975</p> <p>Mr. Fannin</p> <p>To amend the Tariff Schedules of the United States to provide a temporary suspension of the duty on certain fig pastes.</p>	<p>July 18, 1975.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury and Commerce.</p> <p>May 20, 1976.—Report from International Trade Commission (section analysis).</p> <p>Sept. 14, 1976.—Adverse report from Department of Agriculture.</p>	
<p><b>S. 2120★</b></p> <p>July 15, 1975</p> <p>Mr. Mathias and Messrs. Brooke and Percy</p> <p>To amend the Internal Revenue Code of 1954 to encourage the conservation of gasoline by increasing the Federal excise tax on gasoline and to provide a tax credit which is refundable without regard to liability for an amount equal to the amount of increased tax which would be paid on 350 gallons of gasoline per person.</p>	<p>July 15, 1975.—Statement by Senator Mathias introducing this bill (Congressional Record S12578).</p> <p>July 21, 1975.—Referred to Office of Management and Budget, Federal Energy Administration, and Department of the Treasury.</p> <p><i>(See action on H.R. 10612)</i></p>	
<p><b>S. 2124★</b></p> <p>July 16, 1975</p> <p>Mr. Hartke</p> <p>To amend the Tax Reduction Act of 1975.</p>	<p>July 21, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p><i>(See action on H.R. 10612)</i></p>	
<p><b>S. 2134</b></p> <p>July 17, 1975</p> <p>Mr. Bayh and Mr. Buckley</p> <p>To amend the Internal Revenue Code of 1954 to permit State legislators to deduct certain living expenses.</p>	<p>July 17, 1975.—Statement by Senator Bayh introducing this bill (Congressional Record S12929).</p> <p>July 21, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>	



## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

S. 2149★ July 21, 1975 July 21, 1975.—Statement by Senator Nelson introducing this bill (Congressional Record S13178).  
 Mr. Nelson July 23, 1975.—Referred to Office of Management and Budget and Department of the Treasury.  
 and Messrs. Bentsen, Brock, Dole, Haskell, Humphrey, Kennedy, McIntyre, Mondale, Nunn, Pell, Sparkman, and Weicker  
 (See action on H.R. 10612)

To amend the Internal Revenue Code of 1954, and the Tax Reduction Act of 1974, to make permanent certain changes made by such act in the Internal Revenue Code which affect small businesses.

S. 2156★ July 22, 1975 July 22, 1975.—Statement by Senator McIntyre introducing this bill (Congressional Record S13250).  
 Mr. McIntyre July 30, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.  
 and Messrs. Abourezk, Bayh, Brock, Clark, Domenici, Hart of Michigan, Hathaway, Hollings, Humphrey, Laxalt, McClellan, McGee, Mondale, Nelson, Nunn, Packwood, Sparkman, and Tower  
 (See action on H.R. 10727)

To amend the provisions of the Social Security Act to consolidate the wages by employers for income tax withholding and old-age, survivors, and disability insurance purposes, and for other purposes.

S. 2157 July 22, 1975 July 22, 1975.—Statement by Senator Javits introducing this bill (Congressional Record S13252).  
 Mr. Javits July 28, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.  
 and Messrs. Abourezk, Beall, Brock, Brooke, Buckley, Case, Church, Clark, Culver, Dole, Domenici, Durkin, Eagleton, Goldwater, Hart of Michigan, Hartke, Hathaway, Hollings, Humphrey, Jackson, Kennedy, Laxalt, McGovern, McIntyre, Magnuson, Mathias, Montoya, Pell, Pery, Randolph, Ribicoff, Schweiker, Scott of Pennsylvania, Stafford, Taft, Thurmond, Weicker, and Williams

To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.

## AMENDMENT

Feb. 25, 1976 (Brock) Limits Federal matching of administrative costs of State social services program under title XX of the Social Security Act.  
 No. 1  
 (1417)

S. 2172★ July 24, 1975 July 24, 1975.—Statement by Senator Mondale introducing this bill (Congressional Record S13404).  
 Mr. Mondale July 28, 1975.—Referred to Office of Management and Budget and Department of the Treasury.  
 (See action on H.R. 10612)

To amend the Tax Reduction Act of 1975 to make permanent certain amendments to the Internal Revenue Code of 1954 effected by such act, and for other purposes.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS) REFER TO DAILY CONGRESSIONAL RECORD)	
S. 2175	July 24, 1975	July 24, 1975.—Statement by Senator Brock introducing this bill (Congressional Record S13507). July 29, 1975.—Referred to Office of Management and Budget and Department of the Treasury.
Mr. Brock		
To amend the Internal Revenue Code of 1954 to provide for an increase in the amount of the corporate surtax exemption from \$50,000 to \$100,000 and to provide for annual adjustments of such amount to reflect changes in the Consumer Price Index.		
S. 2187★	July 28, 1975	July 28, 1975.—Statement by Senator Byrd introducing this bill (Congressional Record S13904). Aug. 18, 1975.—Referred to Office of Management and Budget and Department of the Treasury.
Mr. Byrd of West Virginia and Mr. Allen		
To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax to increase the estate tax marital deduction, and to provide an alternative method of valuing certain real property for estate tax purposes.		
		<i>(See action on H.R. 10612)</i>
S. 2192	July 28, 1975	July 28, 1975.—Statement by Senator Hatfield introducing this bill (Congressional Record S13906). July 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.
Mr. Hatfield		
To amend the Internal Revenue Code of 1954 to provide a tax credit for contributions to a neighborhood corporation and to provide other financial assistance to such corporations organized under State law to furnish their own neighborhood services.		
S. 2196★	July 28, 1975	July 28, 1975.—Statement by Senator Byrd introducing this bill (Congressional Record S14003). Aug. 1, 1975.—Referred to Office of Management and Budget and Department of the Treasury.
Mr. Byrd of Virginia and Messrs. Abourezk and Haskell		
To amend the Internal Revenue Code of 1954 to provide that certain Government publications, including the Congressional Record received by Members of Congress, shall not be treated as capital assets, thereby denying a deduction for contributions of such publications.		
		<i>(See action on H.R. 10612)</i>



TITLE AND DESCRIPTION		ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p><b>S. 2243</b></p> <p><b>Mr. Nunn</b></p> <p>To revise and improve the child support program established by part D of title IV of the Social Security Act.</p>	<p><b>July 31, 1975</b></p>	<p>July 31, 1975.—Statement by Senator Nunn introducing this bill (Congressional Record S14806).</p> <p>Aug. 18, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 2259</b></p> <p><b>Mr. McGovern</b></p> <p>To amend title XVI of the Social Security Act to permit the exclusion from the resources of an individual certain amounts set aside to defray such individual's funeral and burial expenses.</p>	<p><b>July 31, 1975</b></p>	<p>July 31, 1975.—Statement by Senator McGovern introducing this bill (Congressional Record S14822).</p> <p>Aug. 18, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 2267★</b></p> <p><b>Mr. Stone</b></p> <p>To amend the Internal Revenue Code of 1954 to provide for the deferral and transfer of liability for the payment of a part of the Federal estate tax on farms the fair market value of which exceeds the value of such property for continued use as farmland.</p>	<p><b>Aug. 1, 1975</b></p>	<p>Aug. 1, 1975.—Statement by Senator Stone introducing this bill (Congressional Record S14964).</p> <p>Aug. 18, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 10612)</i></p>
<p><b>S. 2272★</b></p> <p><b>Mr. Roth and Mr. Fannin</b></p> <p>The Family Farm Estate Tax Reform Bill.</p>	<p><b>Aug. 1, 1975</b></p>	<p>Aug. 1, 1975.—Statement by Senator Roth introducing this bill (Congressional Record S14966).</p> <p>Aug. 18, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 10612)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2291</p> <p>Sept. 4, 1975</p> <p>Mr. Pell and Mr. Humphrey</p> <p>To amend title II of the Social Security Act to provide that a beneficiary shall (if otherwise qualified) be entitled to a prorated benefit for the month in which he (or the insured individual) dies.</p>	Sept. 4, 1975	<p>Sept. 4, 1975.—Statement by Senator Pell introducing this bill (Congressional Record S15247).</p> <p>Sept. 10, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 2306★</p> <p>Mr. Fannin</p> <p>To relate to the income tax treatment of charitable contributions of inventory and certain other ordinary income property.</p>	Sept. 9, 1975	<p>Sept. 9, 1975.—Statement by Senator Fannin introducing this bill (Congressional Record S15506).</p> <p>Sept. 11, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 2311★</p> <p>Mr. Burdick</p> <p>To amend sec. 1033 of the Internal Revenue Code of 1954 with respect to involuntary conversions of real property.</p>	Sept. 9, 1975	<p>Sept. 11, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 2312</p> <p>Mr. Burdick and Messrs. Jackson, McIntyre, Mansfield, Metcalf, Mondale, Montoya, Stafford, and Young</p> <p>To amend the Tariff Act of 1930 so as to exempt certain private aircraft entering or departing from the United States and Canada or the United States and Mexico at night or on Sunday or a holiday from provisions requiring payment to the United States for overtime services of customs officers and employees.</p>	Sept. 10, 1975	<p>Sept. 16, 1975.—Referred to Office of Management and Budget, International Trade Commission, Departments of the Treasury, State, and Commerce.</p> <p>Apr. 21, 1976.—Adverse report from Department of the Treasury.</p> <p>Apr. 22, 1976.—Report from Department of State (no objection).</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2320</p> <p>Sept. 10, 1975</p> <p>Mr. Buckley and Messrs. Brock, Domenici, Eastland, Griffin, Laxalt, and Roth</p> <p>To amend the Internal Revenue Code to provide an additional personal exemption for each senior citizen whose principal place of abode is in the principal residence of the taxpayer.</p>	Sept. 10, 1975	<p>Sept. 10, 1975.—Statement by Senator Buckley introducing this bill (Congressional Record 815637).</p> <p>Sept. 16, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 2324★</p> <p>Sept. 10, 1975</p> <p>Mr. Dole</p> <p>To amend the Internal Revenue Code of 1954 to restrict access to confidential information.</p>	Sept. 10, 1975	<p>Sept. 10, 1975.—Statement by Senator Dole introducing this bill (Congressional Record 815039).</p> <p>Sept. 16, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: right;"><i>(See action on H.R. 10612)</i></p>
<p>S. 2336★</p> <p>Sept. 11, 1975</p> <p>Mr. Bartlett and Mr. Baker</p> <p>To amend title XX of the Social Security Act. (Revises regulations pertaining to staffing standards for child day care centers.)</p>	Sept. 11, 1975	<p>Sept. 11, 1975.—Statement by Senator Bartlett introducing this bill (Congressional Record 815812).</p> <p>Sept. 16, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p style="text-align: right;"><i>(See action on H.R. 9803)</i></p>
<p>S. 2310★</p> <p>Sept. 16, 1975</p> <p>Mr. Bentsen and Mr. Stevenson</p> <p>To amend sec. 174 of the Internal Revenue Code of 1954 to make clear that product development and improvement costs of publishers are research or experimental expenditures, and to prohibit the retroactive application of revenue ruling numbered 78-898.</p>	Sept. 16, 1975	<p>Sept. 16, 1975.—Statement by Senator Bentsen introducing this bill (Congressional Record 815901).</p> <p>Sept. 19, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Mar. 1, 1976.—Adverse report from the Department of the Treasury.</p> <p style="text-align: right;"><i>(See action on H.R. 10612)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2342★</p> <p>Sept. 16, 1975</p> <p>Mr. Magnuson and Messrs. Case, Church, Goldwater, Hart of Michigan, Haskell, Hatfield, Hathaway, Humphrey, Inouye, Jackson, Javita, Kennedy, McGovern, McIntyre, Mansfield, Mondale, Montoya, Proxmire, Ribicoff, Roth, and Tunney</p> <p>To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the dis- closure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the ad- ministration of the internal revenue laws, and for other purposes.</p>	<p>Sept. 16, 1975.—Statement by Senator Magnuson introducing this bill (Congressional Record S15982).</p> <p>Sept. 19, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>	
<p>S. 2344</p> <p>Sept. 16, 1975</p> <p>Mr. Bentsen and Messrs. Domenici and Nelson</p> <p>To amend the Employee Retirement Income Security Act of 1974 with respect to reporting requirements for small plans.</p>	<p>Sept. 16, 1975.—Referred jointly to Committees on Finance and Public Works.</p> <p>Sept. 16, 1975.—Statement by Senator Bentsen introducing this bill (Congressional Record S15988).</p> <p>Sept. 19, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p>	
<p>S. 2345</p> <p>Sept. 16, 1975</p> <p>Mr. Kennedy</p> <p>To impose income tax on capital gains at death and for other purposes.</p>	<p>Sept. 16, 1975.—Statement by Senator Kennedy introducing this bill (Congressional Record S15990)</p> <p>Sept. 19, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 2346</p> <p>Sept. 16, 1975</p> <p>Mr. Montoya</p> <p>To amend the Internal Revenue Code of 1954 to provide a credit against tax with respect to State and local property taxes, and for other purposes.</p>	<p>Sept. 16, 1975.—Statement by Senator Montoya introducing this bill (Congressional Record S15973).</p> <p>Sept. 19, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2348★ Sept. 16, 1975</p> <p>Mr. Hartke and Messrs. Baker, Bentsen, Curtis, Durkin, Fannin, Hansen, Mondale, Packwood, Percy, Roth, Stevenson, Thurmond, and Tower</p> <p>To amend sec. 4940 of the Internal Revenue Code of 1954 to change the excise tax on the investment income of private foundations from 4 percent to 2 percent.</p>	<p>Sept. 10, 1975.—Statement by Senator Hartke introducing this bill (Congressional Record S15976).</p> <p>Sept. 10, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>	
<p>S. 2356 Sept. 17, 1975</p> <p>Mr. Buckley and Messrs. Durkin, Helms, McClellan, Schweiker, Thurmond, and Tower</p> <p>To amend the Internal Revenue Code of 1954 to allow deduction for amounts paid by a taxpayer for tuition to provide an education for himself or for another individual.</p>	<p>Sept. 17, 1975.—Statement by Senator Buckley introducing this bill (Congressional Record S16028).</p> <p>Sept. 10, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>	
<p>S. 2389★ Sept. 19, 1975</p> <p>Mr. Welcker</p> <p>To amend the Internal Revenue Code of 1954 to restrict the au- thority for inspection of tax returns and the disclosure of in- formation contained therein, and for other purposes.</p>	<p>Sept. 10, 1975.—Statement by Senator Welcker introducing this bill (Congressional Record S16200).</p> <p>Sept. 20, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>	
<p>S. 2382 Sept. 19, 1975</p> <p>Mr. Brock and Mr. Domenici</p> <p>To amend the Internal Revenue Code of 1954 to provide a tax credit for the amount of employment taxes paid by an em- ployer to certain new employees.</p>	<p>Sept. 10, 1975.—Statement by Senator Brock introducing this bill (Congressional Record S16305).</p> <p>Sept. 25, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p>	



TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p>S. 2389 <span style="float: right;">Sept. 23, 1975</span></p> <p>Mr. Inouye and Messrs. Buckley, McGovern, and Stevens</p> <p>To amend title I of the Employee Retirement Income Security Act of 1974, and the Internal Revenue Code of 1954 to prohibit the reduction of disability payments under employer-maintained disability compensation plans whenever certain social security benefit payments are increased.</p>	<p>Sept. 23, 1975.—Statement by Senator Inouye introducing this bill (Congressional Record S16463).</p> <p>Sept. 25, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p>
<p>S. 2391 <span style="float: right;">Sept. 23, 1975</span></p> <p>Mr. Church</p> <p>To amend the Social Security Act to permit a grandchild who has been placed in legal custody of his grandparent to qualify for benefits as a child of his grandparent.</p>	<p>Sept. 23, 1975.—Statement by Senator Church introducing this bill (Congressional Record S16405).</p> <p>Sept. 25, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 2393 <span style="float: right;">Sept. 23, 1975</span></p> <p>Mr. Johnston</p> <p>To amend the Tariff Schedules of the United States with respect to jewelry.</p>	<p>Sept. 23, 1975.—Statement by Senator Johnston introducing this bill (Congressional Record S16467).</p> <p>Oct. 6, 1975.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, and Departments of the Treasury and Commerce.</p> <p>Feb. 18, 1976.—Adverse report from the Department of the Treasury.</p> <p>Mar. 5, 1976.—Adverse report from the Department of Commerce.</p> <p>Mar. 10, 1976.—Analysis from the International Trade Commission.</p>
<p>S. 2394★ <span style="float: right;">Sept. 23, 1975</span></p> <p>Mr. Mondale and Messrs. Abourezk, Curtis, Hart of Colorado, Hartke, Helms, Hollings, Hruska, Huddleston, Humphrey, Laxalt, McGee, Morgan, Nelson, and Tunney</p> <p>To amend the Internal Revenue Code of 1954 to increase the amount of the estate tax exemption, to provide that certain farmland included in the gross estate be valued according to its use as farmland, and for other purposes.</p>	<p>Sept. 23, 1975.—Statement by Senator Mondale introducing this bill (Congressional Record S16467).</p> <p>Sept. 26, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>

(See action on H.R. 10812)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2400★ Mr. Kennedy To strengthen the minimum tax, and for other purposes.</p>	Sept. 24, 1975	<p>Sept. 24, 1975.—Statement by Senator Kennedy introducing this bill (Congressional Record S10504). Sept. 29, 1975.—Referred to Office of Management and Budget and Department of the Treasury.  (See action on H.R. 10612)</p>
<p>S. 2401 Mr. Fong and Mr. Buckley To amend the Internal Revenue Code of 1954 to permit the deduction of all expenses for medical care of a taxpayer and his spouse if either of them attained the age of 65.</p>	Sept. 24, 1975	<p>Sept. 24, 1975.—Statement by Senator Fong introducing this bill (Congressional Record S16565). Sept. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 2402★ Mr. Fong and Messrs. Brock and Buckley To amend sec. 37 of the Internal Revenue Code of 1954 to make the tax treatment of retirement income comparable to that of social security income.</p>	Sept. 24, 1975	<p>Sept. 24, 1975.—Statement by Senator Fong introducing this bill (Congressional Record S16565). Sept. 30, 1975.—Referred to Office of Management and Budget and Department of the Treasury.  (See action on H.R. 10612)</p>
<p>S. 2403 Mr. Fong and Mr. Buckley To relieve a substantial number of elderly individuals of the necessity of filing a declaration of estimated tax with respect to income from pensions or retirement annuities or income from interest and dividends not in excess of \$2,000 per year.</p>	Sept. 24, 1975	<p>Sept. 24, 1975.—Statement by Senator Fong introducing this bill (Congressional Record S16565). Sept. 29, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2404★</p> <p>Sept. 24, 1975</p> <p>Mr. Packwood</p> <p>and Messrs. Bartlett, Bayh, Burdick, Clark, Cranston, Curtis, Hatfield, McGee, McGovern, Mathias, and Tunney</p> <p>To provide that income from certain public entertainment activities conducted by organizations described in sec. 501(c) (3), (4), or (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.</p>	<p>Sept. 24, 1975.—Statement by Senator Packwood introducing this bill (Congressional Record S16506).</p> <p>Sept. 20, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>	
<p>S. 2410★</p> <p>Sept. 24, 1975</p> <p>Mr. Hathaway</p> <p>and Messrs. Brooke and Muskie</p> <p>To amend sec. 501(c) (5) of the Internal Revenue Code of 1954. (Provides tax-exempt status for certain fishermen's organizations.)</p>	<p>Sept. 24, 1975.—Statement by Senator Hathaway introducing this bill (Congressional Record S16579).</p> <p>Sept. 20, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>	
<p>S. 2425★</p> <p>Sept. 29, 1975</p> <p>Mr. Long</p> <p>and Mr. Mondale</p> <p>To facilitate and encourage the implementation by States and child day care services programs conducted pursuant to title XX of the Social Security Act, and to promote the employment of welfare recipients in the provision of child day care services.</p>	<p>Sept. 29, 1975.—Statement by Senator Long introducing this bill (Congressional Record S16907).</p> <p>Oct. 8, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>(See action on H.R. 9803, H.R. 10612, and H.R. 12455)</p>	
<p>S. 2428★</p> <p>Sept. 29, 1975</p> <p>Mr. Inouye</p> <p>and Messrs. Fong, Hartke, Humphrey, McGee, Percy, and Taft</p> <p>To amend the Internal Revenue Code of 1954 to permit an individual who is an active participant in a retirement plan to claim the deduction for retirement savings for amounts contributed by him to an individual retirement account, for an individual retirement annuity, or for a retirement bond, to the extent that the amounts paid by him or on his behalf under the retirement plan does not equal the maximum amount of the retirement savings deduction to which he would be entitled if he were not an active participant in such plan.</p>	<p>Sept. 29, 1975.—Statement by Senator Inouye introducing this bill (Congressional Record S17000).</p> <p>Oct. 1, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p> <p>(See action on H.R. 10612)</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 2431</b></p> <p><b>Mr. Humphrey</b></p> <p>To require a reduction in the duty imposed on oil under sec. 232 of the Trade Expansion Act of 1962 equal to the increase in the price of such oil imposed by the Organization of Petroleum Exporting Countries during the remainder of 1975.</p>	<p><b>Sept. 30, 1975</b></p>	<p>Sept. 30, 1975.—Statement by Senator Humphrey introducing this bill (Congressional Record S17082).</p> <p>Oct. 8, 1975.—Referred to Office of Management and Budget, Federal Energy Administration, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Commerce.</p>
<p><b>S. 2436</b></p> <p><b>Mr. Talmadge and Mr. Brock</b></p> <p>To create a special tariff provision for imported glycine and related products.</p>	<p><b>Oct. 1, 1975</b></p>	<p>Oct. 3, 1975.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Commerce.</p> <p>Feb. 5, 1976. Adverse report from Special Representative for Trade Negotiations.</p> <p>Feb. 6, 1976.—Adverse report from Office of Management and Budget.</p> <p>Feb. 11, 1976. Adverse report from the Department of Commerce.</p>
<p><b>S. 2437★</b></p> <p><b>Mr. Kennedy</b></p> <p>To amend the Internal Revenue Code of 1974 to provide a 15-percent tax credit for net new investment, and for other purposes.</p>	<p><b>Oct. 1, 1975</b></p>	<p>Oct. 1, 1975.—Statement by Senator Kennedy in introducing this bill (Congressional Record S17182).</p> <p>Oct. 29, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: right;"><i>(See action on H.R. 10612)</i></p>
<p><b>S. 2446</b></p> <p><b>Mr. Church and Messrs. Abourezk, Bayh, Burdick, Cannon, Case, Chiles, Clark, Cranston, Culver, Hart of Michigan, Hartke, Humphrey, Javits, Kennedy, McGee, McGovern, Metcalf, Mondale, Pell, Randolph, Ribicoff, Schweiker, Stafford, Stevenson, and Wil- liams</b></p> <p>To amend the Social Security Act to freeze medicare deductibles.</p>	<p><b>Oct. 2, 1975</b></p>	<p>Oct. 2, 1975.—Statement by Senator Church introducing this bill (Congressional Record S17317).</p> <p>Oct. 30, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 2461</b></p> <p><b>Mr. Brooke</b></p> <p>To amend the Tax Reduction Act of 1975 to make it clear that refunds based on credits for earned income under sec. 43 of the Internal Revenue Code of 1954 are to be disregarded in the administration of the Federal and federally assisted programs.</p>	Oct. 2, 1975	<p>Oct. 2, 1975.—Statement by Senator Brooke introducing this bill (Congressional Record S17341).</p> <p>Oct. 20, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 2465</b></p> <p><b>Mr. McClure</b></p> <p>To accelerate the formation of investment capital required to expand both job opportunities and productivity in the private sector of the economy.</p>	Oct. 2, 1975	<p>Oct. 2, 1975.—Statement by Senator McClure introducing this bill (Congressional Record S17343).</p> <p>Oct. 8, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 2466</b></p> <p><b>Mr. Fannin</b></p> <p>To amend title XX of the Social Security Act to require that State social services plans comply with the Federal interagency day-care requirements, subject to the existing penalties (termination of Federal payments or a 3-percent reduction therein) in cases of noncompliance.</p>	Oct. 2, 1975	<p>Oct. 2, 1975.—Statement by Senator Fannin introducing this bill (Congressional Record S17346).</p> <p>Oct. 7, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 2468</b></p> <p><b>Mr. Fannin</b> <b>and Mr. Hansen</b></p> <p>To amend the Tariff Schedules of the United States to provide for a higher rate of duty on certain automobiles, motorcycles, and parts therefor.</p>	Oct. 3, 1975	<p>Oct. 3, 1975.—Statement by Senator Fannin introducing this bill (Congressional Record S17528).</p> <p>Oct. 17, 1975.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, and Departments of the Treasury and Commerce.</p> <p>Oct. 30, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2470</p> <p>Mr. Long and Messrs. Cannon, Hansen, Hollings, Inouye, Mansfield, Montoya, Percy, Ribicoff, Scott of Pennsylvania, Scott of Virginia, Talmadge, Welcker, and Young</p> <p>To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medical program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes.</p>	<p>Oct. 3, 1975</p>	<p>Oct. 8, 1975.—Statement by Senator Long introducing this bill (Congressional Record S17449).</p> <p>Oct. 10, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 2473</p> <p>Mr. Church and Mr. Humphrey</p> <p>To amend title XVIII of the Social Security Act to increase the medicare inpatient hospital lifetime reserve from 60 to 120 days and to reduce the daily coinsurance charge applicable for such lifetime reserve from one-half to one-fourth of the pt. A in-patient hospital deductible, and for other purposes.</p>	<p>Oct. 6, 1975</p>	<p>Oct. 6, 1975.—Statement by Senator Church introducing this bill (Congressional Record S17553).</p> <p>Oct. 10, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 2474</p> <p>Mr. Church and Mr. Humphrey</p> <p>To amend title XVIII of the Social Security Act to prevent the imposition, under pt. B thereof, of more than one deductible with respect to expenses incurred for the purchase of any particular piece of durable medical equipment.</p>	<p>Oct. 6, 1975</p>	<p>Oct. 6, 1975.—Statement by Senator Church introducing this bill (Congressional Record S17554).</p> <p>Oct. 10, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 2475★</p> <p>Mr. Curtis and Messrs. Baker, Bartlett, Bayh, Brooke, Bumpers, Case, Church, Dole, Fannin, Fong, Goldwater, Gravel, Griffin, Hansen, Hart of Michigan, Hatfield, Hruska, Humphrey, Inouye, Laxalt, McClure, McGee, McGovern, Mansfield, Moss, Packwood, Percy, Randolph, Ribicoff, Scott of Pennsylvania, Stevens, Stevenson, Taft, Thurmond, Tower, and Williams</p> <p>To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.</p>	<p>Oct. 6, 1975</p>	<p>Oct. 6, 1975.—Statement by Senator Curtis introducing this bill (Congressional Record S17554).</p> <p>Oct. 10, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;">(See action on H.R. 10012)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 2476</b></p> <p><b>Mr. Javits</b></p> <p>To amend titles IV, XI, and XIX of the Social Security Act to increase the Federal matching rate for purposes of reimbursements to the States under programs of aid to needy families with children and medical assistance.</p>	Oct. 6, 1975	<p>Oct. 6, 1975.—Statement by Senator Javits introducing this bill (Congressional Record S17554).</p> <p>Oct. 10, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 2489</b></p> <p><b>Mr. Javits and Mr. Curtis</b></p> <p>To encourage and assist States and localities to develop, demonstrate, and evaluate means of improving the utilization and effectiveness of human services through integrated planning, management, and delivery of those services in order to achieve the objectives of personal independence and individual and family economic self-sufficiency.</p>	Oct. 7, 1975	<p>Oct. 7, 1975.—Referred jointly to Committees on Finance and Labor and Public Welfare.</p> <p>Oct. 7, 1975.—Statement by Senator Javits introducing this bill (Congressional Record S17003).</p> <p>Oct. 10, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Nov. 11, 1975.—Favorable report from the Office of Management and Budget.</p> <p>Nov. 14, 1975.—Favorable report from Department of the Treasury.</p>
<p><b>S. 2491</b></p> <p><b>Mr. Jackson and Messrs. Eagleton, Hathaway, Kennedy, McGovern, and Williams</b></p> <p>To require the Federal Energy Administration to preserve all fees collected under the oil import fee program for eventual distribution to the consuming public.</p>	Oct. 7, 1975	<p>Oct. 7, 1975.—Statement by Senator Jackson introducing this bill (Congressional Record S17009).</p> <p>Oct. 10, 1975.—Referred to Office of Management and Budget, Federal Energy Administration, and Department of the Treasury.</p>
<p><b>S. 2495★</b></p> <p><b>Mr. Hartke</b></p> <p>To amend the Internal Revenue Code of 1954 to repeal the excise tax on trucks, buses, and tractors and parts and accessories for such vehicles.</p>	Oct. 8, 1975	<p>Oct. 8, 1975.—Statement by Senator Hartke introducing this bill (Congressional Record S17745).</p> <p>Oct. 10, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: right;"><i>(See action on H.R. 10612)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 2496	Oct. 8, 1975	Oct. 8, 1975.—Statement by Senator Fong introducing this bill (Congressional Record S17746).
Mr. Fong		Oct. 17, 1975.—Referred to Office of Management and Budget and Department of the Treasury.
To amend the Internal Revenue Code of 1954 to provide that certain limited miscellaneous contributions may be taken into account for purposes of determining whether a private foundation has met the minimum distribution requirements of section 4042 of such code.		
S. 2500	Oct. 8, 1975	Oct. 8, 1975.—Statement by Senator Eagleton introducing this bill (Congressional Record S17749).
Mr. Eagleton		Oct. 17, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
To amend title XIX of the Social Security Act to require that, effective July 1, 1970, payment, under State plans approved under such title, for home health services shall be made on a reasonable cost-related basis.		
S. 2506	Oct. 9, 1975	Oct. 9, 1975.—Statement by Senator Ribicoff introducing this bill (Congressional Record S18069).
Mr. Ribicoff		Oct. 21, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
and Messrs. Bayh, Burdick, Hartke, Humphrey, Inouye, Jackson, Javits, McGovern, McIntyre, Mansfield, Mondale, Pastore, Pell, Percy, Randolph, Stafford, Weicker, and Williams		
To amend title XVIII of the Social Security Act to provide for the furnishing of outpatient rehabilitation services.		
S. 2518	Oct. 9, 1975	Oct. 9, 1975.—Statement by Senator Muskie introducing this bill (Congressional Record S18082).
Mr. Muskie		Oct. 24, 1975.—Referred to Office of Management and Budget and Department of the Treasury.
and Mr. Hathaway		
To amend the Internal Revenue Code of 1954 to treat the non-cash remuneration paid to certain workers on fishing boats as self-employment income for purposes of the Federal Insurance Contributions Act, and for purposes of Federal income tax withholding requirements.		
(Provides that individuals engaged in small fishing operations on a share basis shall be covered under social security as self-employed persons rather than as employees.)		



TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 2525</b></p> <p><b>Mr. Hartke</b> and Messrs. Gravel, Haskell, Leahy, and Scott of Pennsylvania</p> <p>To provide for the coverage under medicare of dental care, eye care, dentures, eyeglasses, and hearing aids.</p>	Oct. 20, 1975	<p>Oct. 20, 1975.—Statement by Senator Hartke introducing this bill (Congressional Record S18172).</p> <p>Oct. 24, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 2536</b></p> <p><b>Mr. Hathaway</b></p> <p>To amend the Internal Revenue Code of 1954 to exclude from gross income the interest paid on certain industrial development bonds.</p>	Oct. 20, 1975	<p>Oct. 20, 1975. Statement by Senator Hathaway introducing this bill (Congressional Record S18193).</p> <p>Oct. 24, 1975.— Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 2539</b></p> <p><b>Mr. Hathaway</b></p> <p>To amend the Internal Revenue Code of 1954 to provide for a graduated credit, in lieu of a deduction, for interest paid on a mortgage on a taxpayer's principal residence.</p>	Oct. 21, 1975	<p>Oct. 21, 1975.— Statement by Senator Hathaway introducing this bill (Congressional Record S18337).</p> <p>Oct. 28, 1975. Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 2545</b></p> <p><b>Mr. Kennedy</b> and Messrs. Clark, Mondale, and Scott of Pennsylvania</p> <p>To amend the Internal Revenue Code by increasing the dollar check-off for Presidential elections to \$2. and for other purposes.</p>	Oct. 21, 1975	<p>Oct. 21, 1975. Statement by Senator Kennedy introducing this bill (Congressional Record S18345).</p> <p>Oct. 21, 1975. Referred to Office of Management and Budget and Department of the Treasury.</p>

## ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## TITLE AND DESCRIPTION

TITLE AND DESCRIPTION	ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 2547</b> <span style="float: right;"><b>Oct. 21, 1975</b></span></p> <p>Mr. McGovern and Messrs. Burdick, Clark, McIntyre, and Moss</p> <p>To amend title XVIII of the Social Security Act to include, as a home health service, nutritional counseling provided by or under the supervision of a registered dietitian.</p>	<p>Oct. 21, 1975.—Statement by Senator Kennedy introducing this bill (Congressional Record S18347).</p> <p>Oct. 24, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 2550</b> <span style="float: right;"><b>Oct. 22, 1975</b></span></p> <p>Mr. Hathaway</p> <p>To require Presidential primaries to be held within a shortened period by amending the Internal Revenue Code of 1954 to deny Presidential nominating convention payments to political parties which permit delegates selected by Presidential primary elections held at some other time to participate in such conventions.</p>	<p>Oct. 22, 1975.—Statement by Senator Hathaway introducing this bill (Congressional Record S18470).</p> <p>Oct. 28, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 2558</b> <span style="float: right;"><b>Oct. 22, 1975</b></span></p> <p>Mr. Hathaway and Mr. Muskie</p> <p>To amend title XVIII of the Social Security Act to provide for the updating of the life safety requirements which are applicable to nursing homes.</p>	<p>Oct. 22, 1975.—Statement by Senator Hathaway introducing this bill (Congressional Record S18488).</p> <p>Oct. 28, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 2560★</b> <span style="float: right;"><b>Oct. 22, 1975</b></span></p> <p>Mr. Fannin and Mr. Tower</p> <p>To amend title XVIII of the Social Security Act to assure that the prevailing physicians' fees recognized by medicare for fiscal year 1976 are not less than those for fiscal year 1975, and for other purposes.</p>	<p>Oct. 22, 1975.—Statement by Senator Fannin introducing this bill (Congressional Record S18489).</p> <p>Oct. 28, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p style="text-align: right;"><i>(See action on H.R. 10284)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 2591</b></p> <p><b>Mr. Bentsen</b></p> <p>To amend the Social Security Act to provide for a general strategy of health care deinstitutionalization by broadening coverage of home health services under medicare and medicaid, by providing coverage under medicare of adult ambulatory care services, and by accelerating completion of the study relating to medicare coverage of services furnished by outpatient surgical centers.</p>	<p><b>Oct. 30, 1975</b></p>	<p><b>Oct. 30, 1975.</b>—Statement by Senator Bentsen introducing this bill (Congressional Record S18936).</p> <p><b>Nov. 4, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 2593</b></p> <p><b>Mr. Metcalf</b></p> <p>To assist the States in raising revenues by encouraging more uniform severance taxes on coal and oil shale and to impose a countervailing duty on imported coal and oil shale.</p>	<p><b>Oct. 30, 1975</b></p>	<p><b>Oct. 30, 1975.</b>—Statement by Senator Metcalf introducing this bill (Congressional Record S18940).</p> <p><b>Nov. 4, 1975.</b>—Referred to Office of Management and Budget, Federal Energy Administration, Special Representative for Trade Negotiations, International Trade Commission, and Department of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 2602</b></p> <p><b>Mr. Curtis</b></p> <p>To extend for 2 years a transitional rule under which certain charitable remainder trusts may be amended or modified to conform to the strict requirements of the Tax Reform Act of 1969.</p>	<p><b>Nov. 3, 1975</b></p>	<p><b>Nov. 3, 1975.</b>—Statement by Senator Curtis introducing this bill (Congressional Record S19003).</p> <p><b>Nov. 6, 1975.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 2608★</b></p> <p><b>Mr. Fannin</b> and Messrs. Bartlett, Bellmon, Domenici, Eastland, Garn, Goldwater, Gravel, Hansen, Hatfield, McClure, Stevens, and Tower</p> <p>To amend the Internal Revenue Code of 1954 to allow a deduction with respect to the exhaustion of geothermal steam and geothermal resources.</p>	<p><b>Nov. 4, 1975</b></p>	<p><b>Nov. 4, 1975.</b>—Statement by Senator Fannin introducing this bill (Congressional Record S19120).</p> <p><b>Nov. 10, 1975.</b>—Referred to Office of Management and Budget, Department of the Treasury, and Federal Energy Administration.</p> <p><i>(See action on H.R. 6860 and H.R. 10612)</i></p>

## ACTION

## TITLE AND DESCRIPTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
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S. 2622	Nov. 5, 1975	Nov. 5, 1975.—Statement by Senator Brock introducing this bill (Congressional Record S19232). Nov. 11, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
Mr. Brock		
To assure the financial viability of the social security system.		
S. 2625	Nov. 5, 1975	Nov. 5, 1975.—Statement by Senator Mathias introducing this bill (Congressional Record S19234). Nov. 10, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
Mr. Mathias		
To amend the Social Security Act to allow certain employees of the Government who are eligible for health insurance benefits under title XVIII of such act to receive coverage thereunder without regard to other health insurance plans.		
S. 2629	Nov. 6, 1975	Nov. 10, 1975. Statement by Senator Williams introducing this bill (Congressional Record S19384). Nov. 12, 1975. Referred to Office of Management and Budget and Departments of the Treasury and Labor.
Mr. Bentsen		
and Messrs. Allen, Fannin, Hartke, Percy, Randolph, and Taft		
To amend the Internal Revenue Code of 1954 to provide a tax incentive to stimulate increased employment in the private sector.		
S. 2641	Nov. 10, 1975	Nov. 10, 1975. Statement by Senator Williams introducing this bill (Congressional Record S19508). Nov. 12, 1975. Referred to Office of Management and Budget and Department of the Treasury.
Mr. Williams		
To encourage State and local governments to reform their real property tax systems so as to decrease the real property tax burden of low- and moderate-income individuals who have attained age 65.		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 2644</b></p> <p>Mr. Fannin</p> <p>To amend the Social Security Act to require employers to make an approved health care plan available to their employees, to provide a health insurance plan for low-income persons, and for other purposes.</p>	Nov. 11, 1975	<p>Nov. 11, 1975.—Statement by Senator Fannin introducing this bill (Congressional Record S19600).</p> <p>Nov. 17, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 2646</b></p> <p>Mr. Bentsen</p> <p>To amend the Internal Revenue Code of 1954 with respect to the tax treatment of small businesses.</p>	Nov. 11, 1975	<p>Nov. 11, 1975.—Statement by Senator Bentsen introducing this bill (Congressional Record S19618).</p> <p>Nov. 17, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 2655</b></p> <p>Mr. Jackson</p> <p>To reduce the dependence of the United States on insecure foreign energy supplies by controlling oil imports, to foster competition in world petroleum markets; to minimize the resource and foreign exchange costs of petroleum imports to the United States; to allocate petroleum imports equitably; and for other purposes.</p>	Nov. 11, 1975	<p>Nov. 11, 1975. Statement by Senator Jackson introducing this bill (Congressional Record S19926).</p> <p>Nov. 17, 1975.—Referred to Office of Management and Budget, Federal Energy Administration, Special Representative for Trade Negotiations, International Trade Commission, and Departments of the Treasury and Commerce.</p>
<p><b>S. 2656</b></p> <p>Mr. Hartke</p> <p>To amend title II of the Social Security Act and the Internal Revenue Code of 1954 to provide that an individual may elect to have any employment or self employment performed by him after attaining age 65 excluded (for both tax and benefit purposes) from coverage under the old-age, survivors, and disability insurance system.</p>	Nov. 12, 1975	<p>Nov. 12, 1975.—Statement by Senator Hartke introducing this bill (Congressional Record S10721).</p> <p>Nov. 17, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

## ACTION

## TITLE AND DESCRIPTION

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TITLE AND DESCRIPTION	ACTION
<p><b>S. 2664</b> <span style="float: right;"><b>Nov. 13, 1975</b></span></p> <p><b>Mr. Packwood</b> and Messrs. Fannin, Gravel, Haskell, Hatfield, and Mondale.</p> <p>To amend the Internal Revenue Code of 1954 to provide the same tax exemptions and general tax treatment to Indian tribes performing government functions as are applicable to other governmental units.</p>	<p>Nov. 13, 1975.—Statement by Senator Packwood introducing this bill (Congressional Record S19890).</p> <p>Nov. 17, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 2665</b> <span style="float: right;"><b>Nov. 13, 1975</b></span></p> <p><b>Mr. Williams</b> and Mr. Case</p> <p>To amend sec. 218 of the Social Security Act to include New Jersey in the list of States which may establish a divided retirement system for purposes of providing social security coverage of State and local employees under Federal-State agreements.</p>	<p>Nov. 13, 1975.—Statement by Senator Williams introducing this bill (Congressional Record S19892).</p> <p>Nov. 17, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 2669</b> <span style="float: right;"><b>Nov. 14, 1975</b></span></p> <p><b>Mr. Fong</b></p> <p>To exempt individuals who are 72 years old or older from social security taxes.</p>	<p>Nov. 14, 1975.—Statement by Senator Fong introducing this bill (Congressional Record S20053).</p> <p>Nov. 18, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 2682</b> <span style="float: right;"><b>Nov. 18, 1975</b></span></p> <p><b>Mr. Thurmond</b></p> <p>For the relief of Clarence R. Floyd, and his wife and children.</p>	<p>Nov. 20, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2686★</p> <p>Nov. 18, 1975</p> <p>Mr. Bartlett</p> <p>To extend from February 1, 1976, to October 1, 1977, the period during which payment may be made for certain child day care services under titles IV and XX of the Social Security Act without regard to certain new staffing standards imposed by or under such title XX.</p>	Nov. 18, 1975	<p>Nov. 18, 1975.—Statement by Senator Bartlett introducing this bill (Congressional Record S20243).</p> <p>Nov. 20, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>(See action on H.R. 9883 and H.R. 12155)</p>
<p>S. 2695</p> <p>Nov. 19, 1975</p> <p>Mr. Montoya and Messrs. Johnston, Laxalt, and Thurmond</p> <p>To amend the Internal Revenue Code of 1954 to provide a tax credit with respect to housing senior citizens in the principal residence of the taxpayer.</p>	Nov. 19, 1975	<p>Nov. 19, 1975.—Statement by Senator Montoya introducing this bill (Congressional Record S20371).</p> <p>Nov. 21, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 2702</p> <p>Nov. 20, 1975</p> <p>Mr. Beall</p> <p>To establish, within the medicare system, a special program of long-term care services for individuals covered under pt. B of medicare, receiving SSI benefits, or eligible to enroll under pt. B of medicare; to establish special Federal, and provide for the establishment of special State and local, administrative organizations to administer such programs; and for other purposes.</p>	Nov. 20, 1975	<p>Nov. 20, 1975.—Statement by Senator Beall introducing this bill (Congressional Record S20518).</p> <p>Dec. 1, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 2704</p> <p>Nov. 20, 1975</p> <p>Mr. Dole and Mr. Talmadge</p> <p>To amend sec. 815 of the Internal Revenue Code of 1954.</p>	Nov. 20, 1975	<p>Nov. 20, 1975.—Statement by Senator Dole introducing this bill (Congressional Record S20527).</p> <p>Dec. 1, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>

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## TITLE AND DESCRIPTION

TITLE AND DESCRIPTION	ACTION
<p><b>S. 2713</b> <span style="float: right;"><b>Nov. 20, 1975</b></span></p> <p><b>Mr. Church</b></p> <p>To amend title XVIII of the Social Security Act to liberalize the conditions under which post-hospital home health services may be provided under pt. A thereof and home health services may be provided under pt. B thereof.</p>	<p>Nov. 20, 1975.—Statement by Senator Church introducing this bill (Congressional Record S20538).</p> <p>Dec. 1, 1975.—Referred to Office of Management and Budget, and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 2719</b> <span style="float: right;"><b>Dec. 1, 1975</b></span></p> <p><b>Mr. Tower</b></p> <p>To provide tax incentives to encourage physicians, dentists, and optometrists to practice in physician shortage areas.</p>	<p>Dec. 1, 1975.—Statement by Senator Tower introducing this bill (Congressional Record S20788).</p> <p>Dec. 9, 1975.—Referred to Office of Management and Budget, and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 2724</b> <span style="float: right;"><b>Dec. 1, 1975</b></span></p> <p><b>Mr. Bayh</b></p> <p>To establish a Temporary National Economic Committee, and for other purposes.</p>	<p>Dec. 1, 1975.—Referred jointly, by unanimous consent to Committees on Banking, Housing and Urban Affairs, Commerce, Judiciary, Labor and Public Welfare, Government Operations, and Finance.</p> <p>Dec. 1, 1975.—Statement by Senator Bayh introducing this bill (Congressional Record S20796).</p> <p>Dec. 9, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 2729★</b> <span style="float: right;"><b>Dec. 2, 1975</b></span></p> <p><b>Mr. Bentsen</b> and Messrs. Baker, Brock, Buckley, Burdick, Domenici, Gravel, McClure, Montoya, Morgan, Randolph, and Stafford</p> <p>To amend the Internal Revenue Code of 1954 to continue the present rates of certain taxes used to provide revenue to the highway trust fund for an additional two years, and to amend the Highway Revenue Act of 1956 to continue such fund for the same period.</p>	<p>Dec. 2, 1975.—Statement by Senator Bentsen introducing this bill (Congressional Record S20677).</p> <p>Dec. 9, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>

(See action on H.R. 10612)



TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2732★            Dec. 3, 1975  <b>Mr. Roth</b>            and Messrs. Fannin, Mansfield, Metcalf, and Weicker</p> <p>To amend the Internal Revenue Code of 1954 to permit an individual to deduct amounts paid by that individual for retirement savings for the benefit of his spouse.</p>	Dec. 3, 1975	<p>Dec. 3, 1975.—Statement by Senator Roth introducing this bill (Congressional Record S20051).            Dec. 9, 1975.— Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 2737            Dec. 4, 1975  <b>Mr. Buckley</b></p> <p>To amend the Internal Revenue Code of 1954 to provide for automatic cost-of-living adjustment in the income tax rates, the amount of the standard and personal exemptions.</p>	Dec. 4, 1975	<p>Dec. 4, 1975.—Statement by Senator Buckley introducing this bill (Congressional Record S21111).            Dec. 10, 1975.— Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 2744            Dec. 4, 1975  <b>Mr. Brock</b>            and Messrs. Buckley and Fannin</p> <p>To establish a procedure under which proposed regulations of the Secretary of Health, Education, and Welfare, to implement the Social Security Act, will be submitted to appropriate congressional committees for study and review, and under which either House of Congress, by adopting a resolution of disapproval, can prevent any such regulation from taking effect.</p>	Dec. 4, 1975	<p>Dec. 4, 1975.—Statement by Senator Brock introducing this bill (Congressional Record S21120).            Dec. 9, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 2746            Dec. 4, 1975  <b>Mr. Johnston</b></p> <p>To amend the Internal Revenue Code of 1954 to allow a deduction with respect to that portion of adoption expenses which are properly attributable to medical expenses incurred for the benefit of the adopted child.</p>	Dec. 4, 1975	<p>Dec. 4, 1975.—Statement by Senator Johnston introducing this bill (Congressional Record S21123).            Dec. 9, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

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<p><b>S. 2759</b></p> <p><b>Mr. Fannin and Mr. Curtis</b></p> <p>To amend the Internal Revenue Code of 1954 to make clear the tax treatment intended for guaranteed renewable life, health, and accident insurance contracts in the case of life insurance companies.</p>	Dec. 9, 1975	<p>Dec. 9, 1975.—Statement by Senator Fannin introducing this bill (Congressional Record S21417).</p> <p>Dec. 15, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 2764★</b></p> <p><b>Mr. Brock</b></p> <p>To amend the Internal Revenue Code of 1954 to increase the estate tax exemption from \$90,000 to \$200,000, and extend the time for paying certain estate taxes.</p>	Dec. 10, 1975	<p>Dec. 10, 1975.—Statement by Senator Brock introducing this bill (Congressional Record S21589).</p> <p>Dec. 15, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: right;"><i>(See action on H.R. 10612)</i></p>
<p><b>S. 2772</b></p> <p><b>Mr. McIntyre and Messrs. Proxmire and Tower</b></p> <p>To provide for the uniform application of the tax laws to all financial institutions and a credit for interest from qualifying real property loans.</p>	Dec. 11, 1975	<p>Jan. 30, 1976. Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 2782</b></p> <p><b>Mr. Beall</b></p> <p>To amend the Social Security Act to change the standard of liability and to provide for expenses of legal counsel in certain civil suits, actions, and proceedings against Professional Standards Review Organizations, and members, directors, trustees, employees, officials, and consultants thereto.</p>	Dec. 12, 1975	<p>Dec. 12, 1975.—Statement by Senator Beall introducing this bill (Congressional Record S22019).</p> <p>Dec. 15, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

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S. 2788	Dec. 15, 1975	Jan. 30, 1976.—Referred to Office of Management and Budget and Department of the Treasury.
Mr. Chiles		
To amend the Internal Revenue Code of 1954 to exclude from gross income certain amounts received by members of certain fire-fighting and rescue units.		
S. 2791	Dec. 15, 1975	Dec. 15, 1975.—Statement by Senator Roth introducing this bill (Congressional Record S22065).
Mr. Roth		Dec. 19, 1975.—Referred to Office of Management and Budget and Department of the Treasury.
To require approval by the Director of the Office of Management and Budget of the use of new or revised forms by the Internal Revenue Service.		
S. 2799	Dec. 17, 1975	Dec. 23, 1975.—Referred to Office of Management and Budget and Department of the Treasury.
Mr. Bentsen		
To amend the Internal Revenue Code of 1954 to provide a limited exclusion of capital gains realized by taxpayers other than corporations with respect to securities purchased after the date of enactment.		
S. 2804★	Dec. 17, 1975	Dec. 17, 1975.—An original bill reported favorably to the Senate (S. Rept. 94-574).
Mr. Long		Dec. 10, 1975.—Referred to Office of Management and Budget, Departments of the Treasury and Health, Education, and Welfare, and Labor.
To amend title IV of the Social Security Act to encourage increased employment among recipients of aid to families with dependent children, and for other purposes.		
		<i>(See action on H.R. 10727)</i>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2814</p> <p>Mr. Long and Mr. Bentson</p> <p>To amend the Internal Revenue Code of 1954 to provide a tax credit for the expense of filing forms required by Federal law.</p>	Dec. 18, 1975	<p>Dec. 18, 1975.—Statement by Senator Long introducing this bill (Congressional Record S22665).</p> <p>Jan. 8, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 2815</p> <p>Mr. Scott of Pennsylvania and Messrs. Brock, Dole, Domenici, Hruska, Humphrey, Johnston, McGee, McIntyre, Mondale, Nunn, and Weicker.</p> <p>To amend the Internal Revenue Code of 1954 to provide that the current withholding tables will remain in effect until Mar. 15, 1976.</p>	Dec. 18, 1975	<p>Dec. 18, 1975.—Statement by Senator Scott introducing this bill (Congressional Record S22780).</p> <p>Dec. 18, 1975.—Ordered placed in the Senate Calendar.</p>
<p>S. 2819★</p> <p>Mr. Nelson and Messrs. Brock, Dole, Domenici, Hruska, Humphrey, Johnston, McGee, McIntyre, Mondale, Nunn, and Weicker.</p> <p>To amend the Internal Revenue Code of 1954 to revise and improve certain provisions thereof relating to estate and gift taxes.</p>	Dec. 18, 1975	<p>Dec. 18, 1975.—Statement by Senator Nelson introducing this bill (Congressional Record S22688).</p> <p>Jan. 8, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: right;"><i>(See action on H.R. 10612)</i></p>
<p>S. 2824★</p> <p>Mr. Helms</p> <p>To provide for increased employee ownership of business and accelerated capital formation.</p>	Dec. 18, 1975	<p>Dec. 18, 1975.—Statement by Senator Helms introducing this bill (Congressional Record S22692).</p> <p>Dec. 23, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: right;"><i>(See action on H.R. 10612)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 2829</b></p> <p><b>Mr. Bartlett</b></p> <p>To amend the Internal Revenue Code of 1954 to reduce the excise tax based on investment income of private foundations.</p>	Dec. 19, 1975	<p>Dec. 19, 1975.—Statement by Senator Bartlett introducing this bill (Congressional Record S22858).</p> <p>Dec. 23, 1975.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 2832</b></p> <p><b>Mr. Muskie</b> and Messrs. Baker, Bayh, Beall, Brock, Brooke, Burdick, Chiles, Church, Clark, Cranston, Culver, Curtis, Dole, Eagleton, Goldwater, Gravel, Hart of Colorado, Hart of Michigan, Hartke, Haskell, Hatfield, Hathaway, Huddleston, Humphrey, Jackson, Javits, Metcalf, McGovern, McIntyre, Mansfield, Mathias, Metcalf, Mondale, Nelson, Packwood, Percy, Randolph, Ribicoff, Scott of Pennsylvania, Stevens, Stone, Symington, Tunney, Williams, Young, and Leahy</p> <p>To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.</p>	Dec. 19, 1975	<p>Dec. 19, 1975.—Statement by Senator Muskie introducing this bill (Congressional Record S22880).</p> <p>Jan. 8, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 2855</b></p> <p><b>Mr. Buckley</b></p> <p>To provide for automatic cost-of-living adjustments in the rate of interest and redemption value of certain U. S. savings bonds and certificates.</p>	Jan. 21, 1976	<p>Jan. 21, 1976.—Statement by Senator Buckley introducing this bill (Congressional Record S200).</p> <p>Jan. 23, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 2860</b></p> <p><b>Mr. Church</b> and Messrs. Tunney and Williams</p> <p>To amend title II of the Social Security Act to permit payment of benefits to divorced husbands and surviving divorced husbands in like manner as benefits thereunder presently are payable to divorced wives and surviving divorced wives, and to reduce from 20 to 15 years the number of years that a divorced spouse must have been married to an insured individual in order to be eligible for benefits on that individual's earnings record.</p>	Jan. 21, 1976	<p>Jan. 21, 1976.—Statement by Senator Church introducing this bill (Congressional Record S203).</p> <p>Jan. 30, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

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TITLE AND DESCRIPTION	ACTION
<p><b>S. 2866</b> <span style="float: right;"><b>Jan. 22, 1976</b></span></p> <p><b>Mr. Percy</b></p> <p>To amend the Internal Revenue Code of 1954 to allow a deferment of income taxes to individuals for certain higher education expenses.</p>	<p><b>Jan. 22, 1976.</b>—Statement by Senator Percy introducing this bill (Congressional Record 8310).</p> <p><b>Jan. 30, 1976.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 2870★</b> <span style="float: right;"><b>Jan. 23, 1976</b></span></p> <p><b>Mr. Montoya</b> and Messrs. Beall, Ford, Inouye, and Scott of Pennsylvania</p> <p>To amend the Internal Revenue Code of 1954 to treat Federal retirement system income the same as social security income to the extent that such retirement income does not exceed the sum of old-age benefits which may be received under title II of the Social Security Act and amounts which may be earned without reducing such benefits.</p>	<p><b>Jan. 23, 1976.</b>—Statement by Senator Montoya introducing this bill (Congressional Record 8396).</p> <p><b>Jan. 30, 1976.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p style="text-align: center;"><i>(See action on H.R. 10612)</i></p>
<p><b>S. 2875★</b> <span style="float: right;"><b>Jan. 27, 1976</b></span></p> <p><b>Mr. McGovern</b> and Messrs. Abourezk, Hart of Colorado, Leahy, Montoya, Moss, Stafford, and Tunney</p> <p>To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the State tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes.</p>	<p><b>Jan. 26, 1976</b> Statement by Senator McGovern introducing this bill (Congressional Record S552).</p> <p><b>Jan. 30, 1976</b>—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 10612)</i></p>
<p><b>S. 2879★</b> <span style="float: right;"><b>Jan. 27, 1976</b></span></p> <p><b>Mr. Pearson</b></p> <p>To amend the Internal Revenue Code of 1954 to provide that a spouse's services shall be taken into account in determining the consideration furnished to acquire jointly owned property for purposes of the Federal estate tax, to increase the exemption for estate tax purposes, and to allow an estate tax deduction with respect to certain family farms and small business interests held by a decedent.</p>	<p><b>Jan. 27, 1976.</b>—Statement by Senator Pearson introducing this bill (Congressional Record S559).</p> <p><b>Jan. 30, 1976.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 10612)</i></p>

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TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2885★ Mr. Bartlett</p> <p>To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax and to provide an alternate method of valuing certain real property for estate tax purposes.</p>	Jan. 28, 1976	<p>Jan. 28, 1976.—Statement by Senator Bartlett introducing this bill (Congressional Record S653).</p> <p>Jan. 30, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 2886 Mr. Inouye and Messrs. Humphrey, Leahy, and Montoya</p> <p>To provide for a greater utilization of the professional services of licensed psychiatric nurses in the medicare and medicaid programs.</p>	Jan. 28, 1976	<p>Jan. 28, 1976. Statement by Senator Inouye introducing this bill (Congressional Record S654).</p> <p>Jan. 30, 1976. Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 2896★ Mr. Brooke</p> <p>To amend the Internal Revenue Code of 1954 to impose an additional Federal tax on the manufacture of cigarettes and to appropriate the revenues generated by the additional tax to a trust fund for heart and lung disease and for other purposes.</p>	Jan. 29, 1976	<p>Jan. 29, 1976.—Statement by Senator Brooke introducing this bill (Congressional Record S768).</p> <p>Feb. 3, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 2897 Mr. McGovern and Messrs. Burdick, Ford, Humphrey, Javits, Leahy, Mondale, Stafford, and Taft</p> <p>To amend the Internal Revenue Code of 1954 to exempt farmers from the highway use tax on heavy trucks used for farm purposes.</p>	Jan. 29, 1976	<p>Jan. 29, 1976.—Statement by Senator McGovern introducing this bill (Congressional Record S769).</p> <p>Feb. 3, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>

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<p><b>S. 2901</b> <span style="float: right;"><b>Jan. 29, 1976</b></span></p> <p><b>Mr. Bentsen</b></p> <p>To make more rational and equitable the method of computing benefits under the Old-Age, Survivors, and Disability Insurance System, established under the Social Security Act.</p>	<p>Jan. 20, 1976.—Statement by Senator Bentsen introducing this bill (Congressional Record S771).</p> <p>Feb. 3, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 2906★</b> <span style="float: right;"><b>Jan. 30, 1976</b></span></p> <p><b>Mr. Hatfield</b></p> <p>To strengthen the warning label on cigarette packages, extend such warning to cigarette advertisements, regulate smoking in Federal facilities and in facilities serving interstate common carrier passengers, and for other purposes.</p>	<p>Jan. 30, 1976.—Referred jointly to Committees on Commerce, Finance, Labor and Public Welfare and Public Works.</p> <p>Jan. 30, 1976.—Statement by Senator Hatfield introducing this bill (Congressional Record S800).</p> <p>Feb. 4, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>	<p><i>(See action on H.R. 10612)</i></p>
<p><b>S. 2909★</b> <span style="float: right;"><b>Feb. 2, 1976</b></span></p> <p><b>Mr. Fannin</b> and Messrs. Buckley, Curtis, Garn, Hansen, Hruska, Laxalt, McClure, and Thurmond</p> <p>To amend the Internal Revenue Code of 1954 to provide incentives for additional capital formation in the United States.</p>	<p>Feb. 2, 1976.—Statement by Senator Fannin introducing this bill (Congressional Record S945).</p> <p>Feb. 6, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>	<p><i>(See action on H.R. 10612)</i></p>
<p><b>S. 2921</b> <span style="float: right;"><b>Feb. 3, 1976</b></span></p> <p><b>Mr. Pell</b></p> <p>To amend the Tariff Act of 1930 to increase the dollar value of merchandise eligible for informal entry and to change certain bonding requirements.</p>	<p>Feb. 4, 1976.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission and Departments of the Treasury and Commerce.</p>	
<p><b>S. 2925</b> <span style="float: right;"><b>Aug. 6, 1976</b></span></p> <p><b>Mr. Muskie</b> and Messrs. Roth, Glenn, Bellmon, Riehlhoff, Albrecht, Allen, Baker, Bayh, Beall, Bentsen, Brock, Buckley, Byrd, Jr. of Virginia, Cannon, Chiles, Church, Cranston, Culver, Curtis, Domenici, Eagleton, Eastland, Fannin, Garn, Goldwater, Hansen, Hartke, Haskell, Hatfield, Helms, Hollings, Huddleston, Humphrey, J. Jackson, Kennedy, Laxalt, Leahy, McClure, McGee, McGovern, McIntyre, Mansfield, Mathias, Mondale, Moss, Nunn, Percy, Pearson, Proxmire, Schweiker, Hugh Scott, Stafford, Stevens, Symington, Taft, Tunney and Weicker</p> <p>To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every four years, to establish a procedure for zero base review and evaluation of Government programs and activities every 4 years, and for other purposes.</p>	<p>Feb. 6, 1976. Referred to Committee on Government Operations.</p> <p>Aug. 6, 1976. Reported favorably to the Senate (S. Rept. 94-1137) without amendment.</p> <p>Aug. 6, 1976. Referred jointly to the Committees on Finance and Rules and Administration.</p> <p>Sept. 20, 1976.—Reported favorably to the Senate by the Committee on Rules and Administration (S. Rept. 94-1263) without amendment, and without recommendations.</p>	



TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 2936</p> <p>Feb. 5, 1976</p> <p>Mr. Hansen and Messrs. Burdick, Dole, Domenici, Hollings, McGee, Mansfield, Metcalf, Stafford, Taft, and Thurmond</p> <p>To amend pt. B of title XI of the Social Security Act to assure appropriate participation by optometrists in the peer review and related activities authorized under such part.</p>	Feb. 5, 1976	<p>Feb. 5, 1970.—Statement by Senator Hansen introducing this bill (Congressional Record S1334).</p> <p>Feb. 12, 1970.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 2985★</p> <p>Feb. 17, 1976</p> <p>Mr. Ribicoff</p> <p>To amend section 1504 of the Internal Revenue Code of 1954, as amended.</p>	Feb. 17, 1976	<p>Feb. 25, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 2988★</p> <p>Feb. 18, 1976</p> <p>Mr. Stevens</p> <p>To amend section 170 of the Internal Revenue Code of 1954 with respect to certain charitable contributions by members of the Civil Air Patrol.</p>	Feb. 18, 1976	<p>Feb. 18, 1976.—Statement by Senator Stevens introducing this bill (Congressional Record S1770).</p> <p>Feb. 25, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 2994★</p> <p>Feb. 18, 1976</p> <p>Mr. Moss</p> <p>To amend the Internal Revenue Code of 1954 to provide for the uniform treatment of certain outdoor advertising displays for income tax purposes.</p>	Feb. 18, 1976	<p>Feb. 25, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<b>S. 3000</b> Mr. Javits and Messrs. McGovern and Welcker	Feb. 19, 1976	Feb. 19, 1976.—Statement by Senator Javits introducing this bill (Congressional Record S1040). Feb. 25, 1976.—Referred to Office of Management and Budget and Departments of the Treasury, Health, Education, and Welfare, and Labor.
To amend the Internal Revenue Code of 1954, the Social Security Act, and other laws to provide effective welfare reform by replacing public assistance and food stamps with a system of allowances and refundable credits, and for other purposes.		
<b>S. 3001</b> Mr. Schweiker	Feb. 19, 1976	Feb. 19, 1976.—Statement by Senator Schweiker introducing this bill (Congressional Record S1049). Feb. 25, 1976.—Referred to Office of Management and Budget and Department of the Treasury.
To amend the Internal Revenue Code of 1954 and the Social Security Act to provide an exemption from coverage under the social security program, through a tax refund procedure, for employees who are members of religious faiths who oppose participation in such program, and to provide a similar exemption on a current basis (pursuant to waiver certificates filed in advance) for employers engaged in farming and their employees in cases where both are members of such faiths; and to make the existing exemption for self-employed members of such faiths available to certain additional individuals.		
<b>S. 3036</b> Mr. Stone and Messrs. Abourezk, Burdick, Chiles, Goldwater, Gravel, Hart of Michigan, Hartke, Humphrey, Inouye, McGee, McGovern, McIntyre, Metcalf, Mondale, Pastore, Pell, Schweiker, Scott of Pennsylvania, Taft, and Williams	Feb. 25, 1976	Feb. 25, 1976.—Statement by Senator Stone introducing this bill (Congressional Record S2270). Feb. 27, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Aug. 13, 1976.—Adverse report from Department of Health, Education, and Welfare.
To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.		
<b>S. 3061</b> Mr. Curtis and Messrs. Fannin, Hansen, and Roth	Mar. 2, 1976	Mar. 2, 1976.—Statement by Senator Curtis introducing this bill (Congressional Record S2587). Mar. 5, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare. Apr. 20, 1976.—Favorable report from Office of Management and Budget.
To amend title XX of the Social Security Act to strengthen the ability of the States to support social services in their communities.		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3080★ Mr. Stevenson</p> <p>Mar. 4, 1976</p> <p>To amend the Internal Revenue Code of 1954 to provide that expired unused investment credits shall be treated as refundable overpayments of tax.</p>	Mar. 4, 1976	<p>Mar. 4, 1976.—Statement by Senator Stevenson introducing this bill (Congressional Record S2810).</p> <p>Mar. 10, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 5086★ Mr. Mondale</p> <p>Mar. 4, 1976</p> <p>To amend title XVI of the Social Security Act so as to provide for the referral, for appropriate rehabilitative services under approved State plans, of blind and disabled children who are receiving supplemental security income benefits.</p>	Mar. 4, 1976	<p>Mar. 4, 1976.—Statement by Senator Mondale introducing this bill (Congressional Record S2812).</p> <p>Mar. 22, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>(See action on H.R. 8911)</p>
<p>S. 3092 Mr. Curtis</p> <p>Mar. 9, 1976</p> <p>To amend the Social Security Act and the Internal Revenue Code of 1954 to increase FICA and self-employment taxes; and to amend the Social Security Act to revise the retroactive payments and retirement test provisions, and phase out student benefits under the old-age, survivors, and disability insurance program.</p>	Mar. 9, 1976	<p>Mar. 9, 1976.—Statement by Senator Curtis introducing this bill (Congressional Record S2968).</p> <p>Mar. 16, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Apr. 5, 1976.—Favorable report from Department of Health, Education, and Welfare.</p> <p>Apr. 29, 1976.—Favorable report from Office of Management and Budget.</p>
<p>S. 3124 Mr. Humphrey</p> <p>Mar. 11, 1976</p> <p>To amend the Internal Revenue Code of 1954 with respect to the treatment of certain domestic corporation treatment dividends as foreign oil-related income.</p>	Mar. 11, 1976	<p>Mar. 11, 1976.—Statement by Senator Humphrey introducing this bill (Congressional Record S3279).</p> <p>Mar. 16, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3125</p> <p>Mr. Long</p> <p>To make the application of certain Social Security Act programs in the Commonwealth of the Northern Marianas comparable with the application of such programs in other territories of the United States.</p>	Mar. 11, 1976	<p>Mar. 11, 1976.—Statement by Senator Long introducing this bill (Congressional Record S3270).</p> <p>Mar. 17, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 3126★</p> <p>Mr. Buckley</p> <p>To amend the Internal Revenue Code of 1954 to provide for the imposition of a tax on fuel used by commercial vessels on the inland waterways.</p>	Mar. 11, 1976	<p>Mar. 11, 1976.—Statement by Senator Buckley introducing this bill (Congressional Record S3280).</p> <p>Mar. 16, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: right;"><i>(See action on H.R. 10612)</i></p>
<p>S. 3127★</p> <p>Mr. Brock</p> <p>To amend the Internal Revenue Code of 1954 to make certain changes in the definition of adjusted gross income, to increase the percentage standard deduction and the low income allowance, and for other purposes.</p>	Mar. 11, 1976	<p>Mar. 11, 1976.—Statement by Senator Brock introducing this bill (Congressional Record S3280).</p> <p>Mar. 17, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: right;"><i>(See action on H.R. 10612)</i></p>
<p>S. 3129</p> <p>Mr. Buckley and Mr. Hart of Michigan</p> <p>To repeal sec. 21 of the Second Liberty Bond Act.</p>	Mar. 11, 1976	<p>Mar. 11, 1976.—Statement by Senator Buckley introducing this bill (Congressional Record S3283).</p> <p>Mar. 16, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>June 15, 1976.—Favorable report from Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3137</p> <p>Mr. Curtis</p> <p>To consolidate Federal financial assistance to the 50 States, the District of Columbia, and the territories for programs in the field of health, to focus those programs on individuals most in need of them, and to eliminate unnecessary restrictions on the exercise of State responsibility for program administration.</p>	Mar. 15, 1976	<p>Mar. 15, 1976.—Referred jointly to Committees on Finance and Labor and Public Welfare.</p> <p>Mar. 15, 1976.—Statement by Senator Curtis introducing this bill (Congressional Record S3373).</p> <p>Mar. 22, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>Apr. 8, 1976.—Favorable report from Department of Health, Education, and Welfare.</p> <p>May 21, 1976.—Favorable report from Department of the Treasury.</p> <p>May 20, 1976.—Favorable report from the Office of Management and Budget.</p>
<p>S. 3138★</p> <p>Mr. Ribicoff and Messrs. Bayh, Brock, Buckley, Church, Hartke, Jackson, Javits, Leahy, Mondale, Montoya, Muskie, Packwood, Proxmire, Schweiker, Stone, Welcker, and Williams</p> <p>To amend the Internal Revenue Code of 1954 to deny certain benefits to taxpayers who participate in or cooperate with the boycott of Israel.</p>	Mar. 15, 1976	<p>Mar. 15, 1976.—Statement by Senator Ribicoff introducing this bill (Congressional Record S3377).</p> <p>Mar. 22, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 3139★</p> <p>Mr. Packwood and Mr. Nelson</p> <p>To amend the Internal Revenue Code of 1954 to provide rules for Federal estate taxation more equitable than those presently in effect.</p>	Mar. 15, 1976	<p>Mar. 15, 1976.—Statement by Senator Packwood introducing this bill (Congressional Record S3379).</p> <p>Mar. 23, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 3140★</p> <p>Mr. Nelson and Mr. Packwood</p> <p>To amend the Internal Revenue Code of 1954 to provide rules for Federal estate taxation more equitable than those presently in effect.</p>	Mar. 15, 1976	<p>Mar. 15, 1976.—Statement by Senator Nelson introducing this bill (Congressional Record S3379).</p> <p>Mar. 18, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3150★</p> <p>Mr. Byrd of Virginia</p> <p>To amend the Internal Revenue Code of 1954 to deny certain benefits to taxpayers who make bribes or other illegal payments to foreign government agents or officials.</p>	Mar. 16, 1976	<p>Mar. 16, 1976.—Statement by Senator Byrd introducing this bill (Congressional Record S3427).</p> <p>Mar. 23, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 3152★</p> <p>Mr. Durkin</p> <p>To amend the Internal Revenue Code of 1954 to allow a tax credit for expenditures toward the installation of solar energy equipment for residential use.</p>	Mar. 16, 1976	<p>Mar. 16, 1976.—Statement by Senator Durkin introducing this bill (Congressional Record S3431).</p> <p>Mar. 23, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 6860 and H.R. 10612)</p>
<p>S. 3154★</p> <p>Mr. McIntyre and Messrs. Brooke and Durkin</p> <p>To provide tax credits for the installation of solar energy heating, cooling, and hot water heating equipment in residences.</p>	Mar. 16, 1976	<p>Mar. 16, 1976.—Statement by Senator McIntyre introducing this bill (Congressional Record S3431).</p> <p>Mar. 25, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 6860 and H.R. 10612)</p>
<p>S. 3157★</p> <p>Mr. Bentsen</p> <p>To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the estate tax marital deduction, and to provide that certain farmland included in the gross estate be valued according to its use as farmland.</p>	Mar. 17, 1976	<p>Mar. 17, 1976.—Statement by Senator Bentsen introducing this bill (Congressional Record S3579).</p> <p>Mar. 23, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 3173</b></p> <p>Mr. Glenn</p> <p>To amend the antidiscrimination provisions of the State and Local Fiscal Assistance Act of 1972.</p>	<p>Mar. 18, 1976</p>	<p>Mar. 18, 1976.—Statement by Senator Glenn introducing this bill (Congressional Record S3719).</p> <p>Mar. 25, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 3175</b></p> <p>Mr. Kennedy and Mr. Brock</p> <p>To facilitate the administration of the services program established by title XX of the Social Security Act.</p>	<p>Mar. 18, 1976</p>	<p>Mar. 18, 1976.—Statement by Senator Kennedy introducing this bill (Congressional Record S3721).</p> <p>Mar. 23, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 3185</b></p> <p>Mr. Clark</p> <p>To amend title II of the Social Security Act to provide for the entitlement of disabled widows and widowers to unreduced widow's and widower's insurance benefits without regard to age.</p>	<p>Mar. 22, 1976</p>	<p>Mar. 22, 1976.—Statement by Senator Clark introducing this bill (Congressional Record S3864).</p> <p>Mar. 29, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 3205</b></p> <p>Mr. Talmadge and Messrs. Buckley, Burdick, Domenici, Eastland, Gravel, Hartke, Hollings, Inouye, Long, Mansfield, Moss, Nunn, Pell, Pery, Randolph, Ribicoff, Scott of Pennsylvania, and Stone.</p> <p>To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medic-aid programs, and for other purposes.</p>	<p>Mar. 25, 1976</p>	<p>Mar. 25, 1976.—Statement by Senator Talmadge introducing this bill (Congressional Record S4103).</p> <p>Mar. 29, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>June 15, 1976 No. 1 (1851)</p>	<p>(Fong) Provides for the coverage of audiological services under pt. B of medicare.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p><b>S. 3210</b> <span style="float: right;"><b>Mar. 25, 1976</b></span></p> <p><b>Mr. Tunney</b></p> <p>To provide for a national coordinated program of job creation and maintenance, and for other purposes.</p>	<p>Mar. 25, 1976.—Referred jointly to Committees on Finance, Public Works, and Labor and Public Welfare.</p> <p>Mar. 25, 1976.—Statement by Senator Tunney introducing this bill (Congressional Record S4225).</p> <p>Mar. 30, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p>
<p><b>S. 3211</b> <span style="float: right;"><b>Mar. 25, 1976</b></span></p> <p><b>Mr. Kennedy</b></p> <p>To amend the Internal Revenue Code of 1954 to provide an election under which State and local governments may issue taxable obligations and receive a Federal subsidy of 40 percent of the interest yield on such obligations.</p>	<p>Mar. 30, 1976.—Referred to Office of Management and Labor and Department of the Treasury.</p>
<p><b>S. 3230</b> <span style="float: right;"><b>Mar. 31, 1976</b></span></p> <p><b>Mr. Haskell</b> and <b>Mr. Hart of Colorado</b></p> <p>For the relief of the Jefferson County Mental Center, Inc., and 103 individuals.</p>	<p>Mar. 31, 1976.—Statement by Senator Haskell introducing this bill (Congressional Record S1611).</p> <p>Apr. 5, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 3232</b> <span style="float: right;"><b>Mar. 31, 1976</b></span></p> <p><b>Mr. McIntyre</b> and <b>Mr. Brock</b></p> <p>To amend the Tariff Act of 1930 and the Tariff Schedules of the United States to reduce the burden of paperwork involved in the customs entry process for travelers and goods entering the United States.</p>	<p>Mar. 31, 1976.—Statement by Senator McIntyre introducing this bill (Congressional Record S1645).</p> <p>Apr. 5, 1976.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury, Commerce, and State.</p> <p>July 19, 1976.—Report from Department of State (defers to Treasury).</p>



TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3235</p> <p>Mr. Dole</p> <p>To amend the Internal Revenue Code of 1954 to provide a tax credit for wages paid to certain new employees during periods of high unemployment.</p>	Apr. 1, 1976	<p>Apr. 1, 1976.—Statement by Senator Dole introducing this bill (Congressional Record S4760).</p> <p>Apr. 6, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3236★</p> <p>Mr. Brock</p> <p>To amend the Internal Revenue Code of 1954 to deny certain benefits to taxpayers who participate in or cooperate with an international boycott.</p>	Apr. 1, 1976	<p>Apr. 6, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 3241★</p> <p>Mr. Bentsen</p> <p>To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income for the interest on certain governmental obligations the proceeds of which are used to provide hospital facilities.</p>	Apr. 1, 1976	<p>Apr. 1, 1976.—Statement by Senator Bentsen introducing this bill (Congressional Record S4765).</p> <p>Apr. 5, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 3248</p> <p>Mr. Church and Messrs. Tunney and Williams</p> <p>To amend title II of the Social Security Act to establish eligibility for husband's benefits based on having a child in care, and to provide benefits for widowed fathers with minor children.</p>	Apr. 6, 1976	<p>Apr. 6, 1976.—Statement by Senator Church introducing this bill (Congressional Record S4972).</p> <p>Apr. 28, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 3257</b></p> <p><b>Mr. Inouye</b></p> <p>To require that skilled nursing homes furnishing services under the medicare and medicaid programs be adequately equipped with wheelchairs and other appropriate equipment and supplies.</p>	<p><b>Apr. 6, 1976</b></p>	<p>Apr. 6, 1976.—Statement by Senator Inouye introducing this bill (Congressional Record S1979).</p> <p>Apr. 8, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 3262</b></p> <p><b>Mr. Javits</b> and Messrs. Taft and Williams</p> <p>To amend and improve the programs authorized under the Emergency Unemployment Compensation Act of 1974, and the Emergency Jobs and Unemployment Assistance Act of 1974, to extend such programs for 1 year, and for other purposes.</p>	<p><b>Apr. 6, 1976</b></p>	<p>Apr. 6, 1976.—Referred jointly to Committees on Finance and Labor and Public Welfare.</p> <p>Apr. 6, 1976.—Statement by Senator Javits introducing this bill (Congressional Record S1982).</p> <p>Apr. 13, 1976.—Referred to Office of Management and Budget and Departments of the Treasury, Health, Education, and Welfare, and Labor.</p>
<p><b>S. 3264★</b></p> <p><b>Mr. Tunney</b></p> <p>To amend the Internal Revenue Code of 1954 to provide a tax credit and to allow a deduction with respect to expenditures for residential solar energy equipment.</p>	<p><b>Apr. 7, 1976</b></p>	<p>Apr. 7, 1976.—Statement by Senator Tunney introducing this bill (Congressional Record S5069).</p> <p>Apr. 13, 1976.—Referred to Office of Management and Budget, Federal Energy Administration, and Department of the Treasury.</p>
<p><b>S. 3266</b></p> <p><b>Mr. Bartlett</b> and Messrs. Bellmon and Laxalt</p> <p>To facilitate in a realistic manner the implementation by States of child day care services programs under title XX of the Social Security Act.</p>	<p><b>Apr. 7, 1976</b></p>	<p>Apr. 7, 1976.—Statement by Senator Bartlett introducing this bill (Congressional Record S5074).</p> <p>Apr. 8, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

*(See action on H.R. 6860 and H.R. 10612)*

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<b>S. 3270</b>	<b>Apr. 8, 1976</b>	<p>Apr. 8, 1976.—Statement by Senator Packwood introducing this bill (Congressional Record S5155).</p> <p>Apr. 13, 1976.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury and Commerce.</p> <p>July 7, 1976. Report from the International Trade Commission.</p>
<p>Mr. Packwood and Messrs. Brooke, Durkin, Fong, Gravel, Hatfield, Hollaway, Helms, Hollings, Inouye, Javits, Kennedy, McIntyre, Magnuson, Mathias, Muskie, Stevens, Stone, Thurmond, Tower, Tunney, and Williams</p>		
<p>To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.</p>		
<b>S. 3271</b>	<b>Apr. 8, 1976</b>	<p>Apr. 8, 1976.—Statement by Senator Bartlett introducing this bill (Congressional Record S5150).</p> <p>Apr. 13, 1976.—Referred to Office of Management and Budget, Federal Energy Administration, and Department of the Treasury.</p>
<p>Mr. Bartlett</p> <p>To amend the Internal Revenue Code of 1954 to revise certain inequitable provisions relating to the limitations on percentage depletion in the case of oil and gas wells.</p>		
<b>S. 3272</b>	<b>Apr. 8, 1976</b>	<p>Apr. 8, 1976.—Statement by Senator Bentsen introducing this bill (Congressional Record S5160).</p> <p>Apr. 13, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>Mr. Bentsen</p> <p>To exempt from Federal taxation the obligations of certain non-profit corporations organized to finance student loans and to provide that incentive payments to lenders of those student loans shall not be regarded as yield from the student loans for the purpose of determining whether bonds issued by such nonprofit organizations are arbitrage bonds.</p>		
<b>S. 3280</b>	<b>Apr. 8, 1976</b>	<p>Apr. 8, 1976.—Referred jointly to Committees on Finance and Labor and Public Welfare.</p> <p>Apr. 8, 1976.—Statement by Senator Mathias introducing this bill (Congressional Record S5170).</p> <p>Apr. 20, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>Mr. Mathias and Messrs. Brooke, Javits, and Taft</p> <p>To promote economy, efficiency, and improved service in the financing, administration, and delivery of social welfare service provided for under Federal law.</p>		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3288</p> <p>Apr. 12, 1976</p> <p>Mr. Allen and Mr. Sparkman</p> <p>To amend sec. 543(a) of the Internal Revenue Code of 1954 relating to the definition of personal holding company income.</p>	Apr. 12, 1976	Apr. 20, 1976.—Referred to Office of Management and Budget and Department of the Treasury.
<p>S. 3289★</p> <p>Mr. Bartlett</p> <p>To amend the Internal Revenue Code of 1954 to exclude the value of the principal residence of a decedent from the decedent's gross estate, to increase the estate tax where the estate consists largely of interest in a closely held business, to extend the date on which the first installment of estate tax is due, and to terminate the interest payment required on installments of the estate tax.</p>	Apr. 12, 1976	<p>Apr. 12, 1976.—Statement by Senator Bartlett introducing this bill (Congressional Record S5432).</p> <p>Apr. 20, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 3292</p> <p>Mr. Pearson and Messrs. Ford, Hatfield, Helms, Huddleston, Laxalt, Lenby, and McGovern</p> <p>To amend title XIX of the Social Security Act to repeal the provisions, relating to consent by States to certain suits, which were included in such title by reason of the enactment of sec. 111 of Public Law 94-182.</p>	Apr. 12, 1976	<p>Apr. 12, 1976.—Statement by Senator Pearson introducing this bill (Congressional Record S5432).</p> <p>Apr. 20, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p>May 10, 1976.—Favorable report from Department of Health, Education, and Welfare.</p>
<p>S. 3294</p> <p>Mr. Roth</p> <p>To provide for tax deductions for college education.</p>	Apr. 12, 1976	<p>Apr. 12, 1976.—Statement by Senator Roth introducing this bill (Congressional Record S5433).</p> <p>Apr. 20, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<b>S. 3307</b>  <b>Mr. Buckley</b> <b>and Mr. Laxalt</b>	<b>Apr. 13, 1976</b>	<b>Apr. 13, 1976.</b> —Statement by Senator Buckley introducing this bill (Congressional Record S5600). <b>Apr. 20, 1976.</b> —Referred to Office of Management and Budget and Department of the Treasury.
<b>To amend the Internal Revenue Code of 1954 to allow a deduction to individuals who rent their principal residences for a portion of the real property taxes paid or accrued by their landlords.</b>		
<b>S. 3316★</b>  <b>Mr. Dole</b> <b>and Messrs. Beall, Javits, Percy, and Stafford</b>	<b>Apr. 14, 1976</b>	<b>Apr. 14, 1976.</b> —Statement by Senator Dole introducing this bill (Congressional Record S5728). <b>Apr. 20, 1976.</b> —Referred to Office of Management and Budget and Department of the Treasury.
<b>To amend the Internal Revenue Code of 1954 to provide income tax incentives for the modification of certain facilities and vehicles so as to remove architectural and transportation barriers to the handicapped and elderly.</b>		
<i>(See action on H.R. 10612)</i>		
<b>S. 3323★</b>  <b>Mr. Burdick</b>	<b>Apr. 26, 1976</b>	<b>Apr. 26, 1976.</b> —Statement by Senator Burdick introducing this bill (Congressional Record S5846). <b>Apr. 28, 1976.</b> —Referred to Office of Management and Budget and Department of the Treasury.
<b>To amend title 5 of the United States Code to provide for the collection of State taxes by the withholding by Federal agencies, of State taxes from the pay of Federal employees if a State provides that any employee may voluntarily elect the withholding.</b>		
<i>(See action on H.R. 10612)</i>		
<b>S. 3328</b>  <b>Mr. Stone</b>	<b>Apr. 26, 1976</b>	<b>Apr. 26, 1976.</b> —Statement by Senator Stone introducing this bill (Congressional Record S5848). <b>Apr. 28, 1976.</b> —Referred to Office of Management and Budget and Department of the Treasury.
<b>To amend the Internal Revenue Code of 1954 to exempt certain State and local government retirement systems from taxation, and for other purposes.</b>		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3335★ Mr. Laxalt To extend the provisions of sec. 4(c) of Public Law 93-483.</p>	Apr. 28, 1976	<p>Apr. 28, 1976.—Statement by Senator Laxalt (Congressional Record S6068). May 3, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<i>(See action on H.R. 10612)</i>		
<p>S. 3342 Mr. Bartlett and Mr. Bellmon To amend the Internal Revenue Code of 1954 to exempt certain organizations from private foundation status.</p>	Apr. 29, 1976	<p>Apr. 29, 1976.—Statement by Senator Bartlett introducing this bill (Congressional Record S6155). May 3, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3366 Mr. Buckley To amend title IV of the Social Security Act to permit a State in its discretion to use two-party checks in making payments of aid to families with dependent children under its approved State plan without regard to the existing 10-percent limitation on the number of individuals with respect to whom vendor payments may be made under such plan.</p>	May 4, 1976	<p>May 4, 1976.—Statement by Senator Buckley introducing this bill (Congressional Record S6305). May 7, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 3378 Mr. Taft and Messrs. Helms and Thurmond To amend sec. 303 of the Internal Revenue Code of 1954 to facilitate stock redemptions for the purpose of paying estate taxes.</p>	May 5, 1976	<p>May 5, 1976.—Statement by Senator Taft introducing this bill (Congressional Record S6513). May 11, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3381★ Mr. Buckley</p> <p>To accelerate the formation and accumulation of the investment capital required to expand both job opportunities and productivity in the private sector of the economy.</p>	May 5, 1976	<p>May 5, 1976.—Statement by Senator Buckley introducing this bill (Congressional Record S6517).</p> <p>May 11, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 3397★ Mr. Nelson</p> <p>To amend the Internal Revenue Code of 1954 to provide income tax simplification, reform, and relief for small business.</p>	May 10, 1976	<p>May 10, 1976.—Statement by Senator Nelson introducing this bill (Congressional Record S6738).</p> <p>May 14, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 3104★ Mr. Curtis</p> <p>To broaden stock ownership by low- and middle-income working Americans by allowing deferral of taxes on certain funds invested in common stock.</p>	May 1, 1976	<p>May 11, 1976.—Statement by Senator Curtis introducing this bill (Congressional Record S6795).</p> <p>July 23, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>
<p>S. 3105★ Mr. Curtis</p> <p>To amend the Internal Revenue Code of 1954 to restrict the authority for inspection of returns and disclosure of information with respect thereto, and for other purposes.</p>	May 11, 1976	<p>May 11, 1976.—Statement by Senator Curtis introducing this bill (Congressional Record S6790).</p> <p>May 24, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>(See action on H.R. 10612)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3417</p> <p>Mr. Hart of Michigan</p> <p>To amend the Internal Revenue Code of 1954, as amended.</p>	<p>May 11, 1976</p>	<p>May 11, 1976.—Statement by Senator Hart introducing this bill (Congressional Record S6814).</p> <p>May 17, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3420★</p> <p>Mr. Long</p> <p>An original bill to authorize appropriations to the International Trade Commission.</p>	<p>May 12, 1976</p>	<p>May 12, 1976.—Reported favorably to the Senate (S. Rept. 94-818).</p> <p>May 17, 1976.—Considered and passed by the Senate without amendments, by voice vote (Congressional Record S7348).</p> <p><i>(See action on H.R. 13396 and H.R. 10612)</i></p>
<p>S. 3426</p> <p>Mr. Dole</p> <p>To amend and extend the State and Local Fiscal Assistance Act of 1972.</p>	<p>May 13, 1976</p>	<p>May 13, 1976.—Statement by Senator Dole introducing this bill (Congressional Record S7142).</p> <p>May 24, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3446</p> <p>Mr. Allen</p> <p>To amend the Internal Revenue Code of 1954 to provide that Federal employment tax provisions shall not apply to certain individuals.</p>	<p>May 18, 1976</p>	<p>May 20, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>



TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 3451</b></p> <p><b>Mr. Moss</b> and Messrs. Bellmon, Bumpers, Metcalf, and Muskie</p> <p>To amend the Internal Revenue Code of 1954 to require the Secretary of the Treasury to provide taxpayers with an annual accounting of Federal expenditures.</p>	<p>May 19, 1976</p>	<p>May 19, 1976.—Statement by Senator Moss introducing this bill (Congressional Record S7441).</p> <p>May 20, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 3470</b></p> <p><b>Mr. Inouye</b> and Mr. Pastore</p> <p>To amend titles XVIII and XIX of the Social Security Act to provide for the coverage of certain social work services under the supplementary medical insurance benefits program and the medical program.</p>	<p>May 20, 1976</p>	<p>May 20, 1976.—Statement by Senator Inouye introducing this bill (Congressional Record S7604).</p> <p>May 28, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 3471</b></p> <p><b>Mr. Williams</b></p> <p>To amend title II of the Social Security Act to make more equitable the provisions relating to deductions from benefits on account of noncovered remunerative activity outside the United States.</p>	<p>May 20, 1976</p>	<p>May 20, 1976.—Statement by Senator Williams introducing this bill (Congressional Record S7606).</p> <p>May 20, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 3478★</b></p> <p><b>Mr. Nelson</b> and Mr. Mondale</p> <p>To amend the Internal Revenue Code of 1954 to provide for a common estate and gift tax credit in lieu of the present exemptions and to make other changes in the present estate and gift tax law.</p>	<p>May 21, 1976</p>	<p>May 21, 1976.—Statement by Senator Nelson introducing this bill (Congressional Record S7757).</p> <p>May 20, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>

(See action on H.R. 10612)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 3479	May 21, 1976	<p>May 21, 1976.—Statement by Senator Domenici introducing this bill (Congressional Record S7700).</p> <p>May 20, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
Mr. Domenici		
To amend title II of the Social Security Act to clarify the provisions relating to the amount of social security contributions required, pursuant to State-Federal agreements entered into under sec. 218 of such act, by States with respect to employees who receive payments on account of sickness or accident disability.		
S. 3482	May 25, 1976	<p>May 25, 1976.—Statement by Senator Case introducing this bill (Congressional Record S7877).</p> <p>May 27, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>
Mr. Case and Mr. Williams		
To amend sec. 4042(g)(2) of the Internal Revenue Code.		
S. 3487	May 26, 1976	<p>May 26, 1976.—Statement by Senator Mondale introducing this bill (Congressional Record S7906).</p> <p>June 2, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>
Mr. Mondale		
To amend the Internal Revenue Code of 1954 to provide for a credit against the Federal income tax for certain higher education expenses.		
S. 3500	May 27, 1976	<p>June 2, 1976.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury and Commerce.</p> <p>June 18, 1976.—Favorable report from Special Representative for Trade Negotiations.</p>
Mr. Ribicoff		
To improve the procedures under sec. 21 of the Trade Act of 1974, and for other purposes.		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 3505</b></p> <p>Mr. Buckley</p> <p>To amend sec. 121 of the Internal Revenue Code of 1954.</p>	<p><b>May 27, 1976</b></p>	<p><b>May 27, 1976.</b>—Statement by Senator Buckley introducing this bill (Congressional Record S8135). <b>June 2, 1976.</b> Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 3509</b></p> <p>Mr. Stone and Messrs. Brock, Chiles, Johnston, Taft, and Thurmond</p> <p>To amend title II of the Social Security Act to provide that the provisions thereof requiring deductions from benefits on account of excess earnings shall not be applied to any individual, if and to the extent that the application of such provisions would reduce the individual's annual income, in the form of earnings and social security benefits, to less than \$7,800 (which amount shall be annually adjusted to reflect increases in the cost of living).</p>	<p><b>June 3, 1976</b></p>	<p><b>June 3, 1976.</b>—Statement by Senator Stone introducing this bill (Congressional Record S8365). <b>June 8, 1976.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 3510</b></p> <p>Mr. Stone and Messrs. Brock and Taft</p> <p>To extend coverage under the insurance system established by title II of the Social Security Act, to service performed by an individual as a Member of Congress.</p>	<p><b>June 3, 1976</b></p>	<p><b>June 3, 1976.</b> Statement by Senator Stone introducing this bill (Congressional Record S8365). <b>June 8, 1976.</b> Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 3524</b></p> <p>Mr. Curtis</p> <p>To amend sec. 300 of the Trade Act of 1974 relating to freedom of emigration from Communist countries.</p>	<p><b>June 8, 1976</b></p>	<p><b>June 8, 1976.</b>—Statement by Senator Curtis introducing this bill (Congressional Record S8645). <b>June 10, 1976.</b>—Referred to Office of Management and Budget and Department of State. <b>Sept. 8, 1976.</b>—Adverse report from Department of State.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 3529</b></p> <p><b>Mr. Bartlett</b></p> <p>To amend the Emergency Unemployment Compensation Act of 1971 to provide that compensation payable to an individual thereunder shall be reduced (but not below zero) by the amount of periodic benefits payable to such individual under a pension system, and to amend the Federal-State Extended Unemployment Compensation Act of 1970 to limit Federal financial participation in compensation payments thereunder to an individual to the portion thereof which is in excess of any such periodic benefits payable to such individual.</p>	<p><b>June 8, 1976</b></p>	<p><b>June 8, 1976.</b>—Statement by Senator Bartlett introducing this bill (Congressional Record S8652).</p> <p><b>June 11, 1976.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p>
<p><b>S. 3530★</b></p> <p><b>Mr. McGovern</b></p> <p>To amend the Internal Revenue Code of 1954 to provide that the privilege of filing joint returns shall be available only in the case of marriage partners having equal ownership, management, and control of the income, assets, and liabilities of the marriage partnership.</p>	<p><b>June 8, 1976</b></p>	<p><b>June 8, 1976</b> Statement by Senator McGovern introducing this bill (Congressional Record S8654).</p> <p><b>June 11, 1976.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p> <p style="text-align: center;"><i>(See action on H.R. 10612)</i></p>
<p><b>S. 3533</b></p> <p><b>Mr. Inouye</b> and Messrs. Clark, Humphrey, Javits, and Kennedy</p> <p>To provide for a greater utilization of the professional psychiatric nurses in the medicare and medicaid programs.</p>	<p><b>June 8, 1976</b></p>	<p><b>June 8, 1976</b> Statement by Senator Inouye introducing this bill (Congressional Record S8654).</p> <p><b>June 11, 1976.</b> Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 3544★</b></p> <p><b>Mr. Bartlett</b></p> <p>To require an annual contribution to the United States from U.S. territories and possessions which impose income taxes.</p>	<p><b>June 10, 1976</b></p>	<p><b>June 10, 1976.</b> Statement by Senator Bartlett introducing this bill (Congressional Record S8870).</p> <p><b>June 15, 1976.</b>—Referred to Office of Management and Budget and Departments of the Treasury and State.</p> <p style="text-align: center;"><i>(See action on H.R. 8283)</i></p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p><b>S. 3562</b> <span style="float: right;"><b>June 14, 1976</b></span></p> <p><b>Mr. Scott of Pennsylvania</b></p> <p>To amend the Tariff Schedules of the United States to provide that certain netting belts used in connection with the growing and harvesting of mushrooms be admitted free of duty.</p>	<p>June 14, 1976.- Statement by Senator Scott introducing this bill (Congressional Record S9125).</p> <p>June 22, 1976.- Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury and Commerce.</p>
<p><b>S. 3577</b> <span style="float: right;"><b>June 16, 1976</b></span></p> <p><b>Mr. Hartke</b></p> <p>To amend title XVIII of the Social Security Act to eliminate the requirement that extended care service follow hospitalization in order to qualify for payment thereunder.</p>	<p>June 21, 1976.- Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 3582</b> <span style="float: right;"><b>June 17, 1976</b></span></p> <p><b>Mr. Taft</b></p> <p>To amend section 631(a) of the Social Security Act, (extends for 2 years the interim assistance provisions of the Supplemental Security Income program.)</p>	<p>June 17, 1976.- Statement by Senator Taft introducing this bill (Congressional Record S9751).</p> <p>June 21, 1976.- Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 3587</b> <span style="float: right;"><b>June 17, 1976</b></span></p> <p><b>Mr. Scott of Pennsylvania</b></p> <p>To amend title XVI of the Social Security Act to provide that, in the case of an individual residing in a retirement home or similar institution, certain payments made to such home or institution by relatives of such individual shall not be regarded, for purposes of such title, as income of such individual.</p>	<p>June 17, 1976.- Statement by Senator Scott introducing this bill (Congressional Record S9763).</p> <p>June 21, 1976.- Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 3588</b></p> <p><b>June 17, 1976</b></p> <p><b>Mr. Hart of Colorado</b></p> <p>To provide a pilot program for review of certain existing tax expenditures, and to provide for systematic review of new tax expenditures and existing tax expenditures which are continued</p>	<b>June 17, 1976</b>	<p><b>June 17, 1976.</b> Statement by Senator Hart introducing this bill (Congressional Record S9763).</p> <p><b>June 28, 1976.</b> Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 3593</b></p> <p><b>June 18, 1976</b></p> <p><b>Mr. Javits</b> and Messrs. Brooke and Cranston</p> <p>To establish a national health insurance system of maternal and child health care</p>	<b>June 18, 1976</b>	<p><b>June 18, 1976.</b> Statement by Senator Javits introducing this bill (Congressional Record S9887).</p> <p><b>June 25, 1976.</b> Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 3597★</b></p> <p><b>June 21, 1976</b></p> <p><b>Mr. Percy</b> and Mr. Stevenson</p> <p>To amend sec. 1234 of the Internal Revenue Code of 1954 with respect to the tax treatment of the grantor of options in stock, securities, and commodities</p>	<b>June 21, 1976</b>	<p><b>June 21, 1976.</b> Statement by Senator Percy introducing this bill (Congressional Record S10024).</p> <p><b>June 21, 1976.</b> Referred to Office of Management and Budget and Department of the Treasury.</p>
<p><b>S. 3598</b></p> <p><b>June 21, 1976</b></p> <p><b>Mr. Curtis</b></p> <p>To amend the Social Security Act to conform to international agreements with respect to social security benefits</p>	<b>June 21, 1976</b>	<p><b>June 21, 1976.</b> Statement by Senator Curtis introducing this bill (Congressional Record S10025).</p>

*(See action on H.R. 16612)*

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 3606</b> <span style="float: right;"><b>June 22, 1976</b></span></p> <p>Mr. Inouye and Messrs. Brock, Clark, Gravel, and Humphrey</p> <p>To amend part B of title XI of the Social Security Act to assure appropriate participation by professional registered nurses in the peer review, and related activities authorized thereunder.</p>	<p>June 22, 1976.—Statement by Senator Inouye introducing this bill (Congressional Record S10122).</p> <p>June 28, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 3611</b> <span style="float: right;"><b>June 23, 1976</b></span></p> <p>Mr. Dole</p> <p>To provide an alternative to the salary equivalence standard for determining the reasonable costs of services furnished by independent practitioners of physical therapy to medicare beneficiaries.</p>	<p>June 23, 1976. Statement by Senator Dole introducing this bill (Congressional Record S10276).</p> <p>June 29, 1976. Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 3623</b> <span style="float: right;"><b>June 25, 1976</b></span></p> <p>Mr. Abourezk</p> <p>To amend the Tariff Schedules of the United States to adjust the rates of duty on jade.</p>	<p>June 30, 1976. Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Department of the Treasury and Commerce.</p>	
<p><b>S. 3642</b> <span style="float: right;"><b>July 1, 1976</b></span></p> <p>Mr. Stafford</p> <p>To amend title XVIII and title XIX of the Social Security Act to include community mental health centers among the entities which may be qualified providers of services for medicare purposes, to require each State having an approved mental health plan to provide community mental health center services under such plan, and for other purposes.</p>	<p>July 1, 1976. Statement by Senator Stafford introducing this bill (Congressional Record S11121).</p> <p>July 19, 1976. Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 3614</b> <span style="float: right;"><b>July 1, 1976</b></span></p> <p><b>Mr. Pearson</b> and Messrs. Huddleston and Randolph</p> <p>To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for services furnished by physician extenders.</p>	<p><b>July 1, 1976.</b>—Statement by Senator Pearson introducing this bill (Congressional Record S11444).</p> <p><b>July 19, 1976.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 3619</b> <span style="float: right;"><b>July 1, 1976</b></span></p> <p><b>Mr. Brock</b> and Mr. Domenici</p> <p>To amend title XX of the Social Security Act so as to eliminate certain restrictions therein pertaining to the use, in the financing of State social services programs, of goods and services provided in kind by a private entity and of donated private funds.</p>	<p><b>July 1, 1976.</b>—Statement by Senator Brock introducing this bill (Congressional Record S11408).</p> <p><b>July 19, 1976.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 3656★</b> <span style="float: right;"><b>July 2, 1976</b></span></p> <p><b>Mr. Mansfield</b> (for Mr. Long)</p> <p>To authorize the State of Colorado to elect not to implement the food stamp program for beneficiaries of supplemental security income but to provide instead for a higher level of State supplementary benefits.</p>	<p><b>July 2, 1976.</b>—Introduced, considered, and passed by the Senate, without amendment, by voice vote (Congressional Record S11590).</p>	<p><i>(See action on H.R. 1151)</i></p>
<p><b>S. 3661</b> <span style="float: right;"><b>July 2, 1976</b></span></p> <p><b>Mr. Laxalt</b> and Messrs. Brock, Church, Clark, Pelly, Durenson, Eastland, Garn, Hansen, Harkin, Huddleston, Leahy, McClure, McGee, Mansfield, Metcalf, Nunn, and Tower</p> <p>To amend medicare and medicaid provisions so they relate to rural health care facilities.</p>	<p><b>July 2, 1976.</b>—Statement by Senator Laxalt introducing this bill (Congressional Record S11507).</p> <p><b>July 19, 1976.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p><b>S. 3662★</b> <span style="float: right;"><b>Sept. 16, 1976</b></span></p> <p><b>Mr. Williams</b></p> <p>To amend the Railroad Retirement Act of 1974 with respect to computation of annuity amounts in certain cases and for other purposes.</p> <p>The provision of the bill which the committee believes would exclude from the definition of "compensation" certain governmental, sectarian, insurance, and other types of payments and expenses.</p>	<p><b>July 2, 1976.</b>—Referred to the Committee on Labor and Human Resources.</p> <p><b>July 2, 1976.</b>—Statement by Senator Williams introducing this bill (Congressional Record S11588).</p> <p><b>Sept. 16, 1976.</b>—Report by the Committee on Labor and Human Resources (S. Rept. 94-1216).</p> <p><b>Sept. 16, 1976.</b>—Referred to Finance Committee.</p> <p><b>Sept. 16, 1976.</b>—Referred to the Committee on Finance and General Accounts, without amendment (S. Rept. 94-1190).</p>	





TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3719</p> <p>Aug. 3, 1976</p> <p>Mr. Hartke and Mr. Eagleton</p> <p>To amend title XVIII of the Social Security Act to provide that podiatrists shall be treated as "physician" for certification and related purposes under the medicare program, and to provide coverage under the supplementary medical insurance program for the cutting and removal of warts; to amend title XIX of the Social Security Act to include podiatrists' services as physician's services for the purposes of the medical assistance program authorized by that title.</p>	Aug. 3, 1976	<p>Aug. 3, 1976.—Statement by Senator Hartke introducing this bill (Congressional Record S13248).</p> <p>Aug. 5, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p>S. 3720</p> <p>Aug. 3, 1976</p> <p>Mr. Chiles and Messrs. Allen, Bentsen, Eastland, Johnston, Long, Stone, Sparkman, and Thurmond</p> <p>To amend the Tariff Schedules of the United States to impose a duty on imports of shrimp, to limit the quantity of shrimp which may be imported into the United States during any calendar year, and for other purposes.</p>	Aug. 3, 1976	<p>Aug. 3, 1976.—Statement by Senator Chiles introducing this bill (Congressional Record S73248).</p> <p>Aug. 9, 1976.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Commerce.</p>
<p>S. 3731★</p> <p>Aug. 5, 1976</p> <p>Mr. Brooke</p> <p>To amend title XVI of the Social Security Act to provide that the reasonable value of an individual's home, as determined for purposes of such title, shall be determined after taking into account (together with other pertinent factors) the current prevailing market prices of homes in the particular area in which such home is located.</p>	Aug. 5, 1976	<p>Aug. 5, 1976.—Statement by Senator Brooke introducing this bill (Congressional Record S13688).</p> <p>Aug. 24, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p> <p style="text-align: center;"><i>(See action on H.R. 8911)</i></p>
<p>S. 3732</p> <p>Aug. 5, 1976</p> <p>Mr. Brooke</p> <p>To amend title XVI of the Social Security Act so as to provide that the special hospital inpatient benefit under such title of individuals who are in certain hospitals and other health care facilities will not be applied until the individual has been in such a hospital or other facility for at least 3 consecutive</p>	Aug. 5, 1976	<p>Aug. 5, 1976.—Statement by Senator Brooke introducing this bill (Congressional Record S13688).</p> <p>Aug. 24, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 3733	Aug. 5, 1976	Aug. 24, 1976. Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.
Mr. Beall		
To provide for a refund of the social security taxes paid in by an individual who has attained age 65 but is not insured for benefits under title II of the Social Security Act.		
S. 3738	Aug. 6, 1976	Aug. 6, 1976. Statement by Senator Inouye introducing this bill (Congressional Record S13895). Aug. 24, 1976. Referred to Office of Management and Budget, Congressional Representative for Trade Negotiations, International Trade Commission, and Departments of the Treasury and Commerce.
Mr. Inouye		
To amend the Tariff Act of 1930 to exempt from duties and taxes supplies for certain additional classes of vessels.		
S. 3744	Aug. 9, 1976	Aug. 9, 1976. Referred jointly to Committees on Finance and Public Works. Aug. 9, 1976. Statement by Senator Scott introducing this bill (Congressional Record S13880).
Mr. Scott of Pennsylvania		
To establish a program for repairing and replacing unsafe highway bridges.		
S. 3754	Aug. 10, 1976	Aug. 10, 1976. Statement by Senator Beall introducing this bill (Congressional Record S13906). Aug. 24, 1976. Referred to Office of Management and Budget and Department of the Treasury.
Mr. Beall		
To amend the Internal Revenue Code of 1954 to allow a credit for amounts paid by certain individuals over age 65 for qualifying real property taxes and rent constituting real property taxes with respect to such individuals principal residence.		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. 3761★ Mr. Buckley To amend the Internal Revenue Code of 1954. (Allows corporations to make tax deductible contributions to American charities which provide relief to disaster victims overseas.)</p>	Aug. 24, 1976	<p>Aug. 24, 1976. Statement by Senator Buckley introducing this bill (Congressional Record S14328). Aug. 30, 1976. Referred to Office of Management and Budget and Department of the Treasury.</p>
<i>(See action on H.R. 10612)</i>		
<p>S. 3762 Mr. Bentsen To amend the Internal Revenue Code of 1954 to extend the present rates of withholding of income tax until the end of the year.</p>	Aug. 24, 1976	<p>Aug. 24, 1976. Statement by Senator Bentsen introducing this bill (Congressional Record S14328). Aug. 30, 1976. Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3784 Mr. Buckley Economic Recovery and Sustained Growth Act of 1976</p>	Aug. 31, 1976	<p>Aug. 31, 1976. Statement by Senator Buckley introducing this bill (Congressional Record S17952). Sept. 7, 1976. Referred to Office of Management and Budget and Department of the Treasury.</p>
<p>S. 3787 Mr. Tucker To save the whales</p>	Aug. 31, 1976	<p>Aug. 21, 1976. Referred jointly to Committees on Finance and Commerce. Aug. 31, 1976. Statement by Senator Weber introducing this bill (Congressional Record S15956). Sept. 13, 1976. Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury and Commerce.</p>

## ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## TITLE AND DESCRIPTION

TITLE AND DESCRIPTION	ACTION
(ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. 3801★</b> <span style="float: right;"><b>Sept. 10, 1976</b></span></p> <p><b>Mr. Talmadge</b> and Messrs. Allen, Beall, Bentsen, Brock, Buckley, Burdick, Byrd of Virginia, Byrd of West Virginia, Chiles, Clarch, Dole, Domenici, Eastland, Fannin, Fong, Gravel, Hartke, Haskell, Hathaway, Hollings, Inouye, Javits, Kennedy, Long, Mansfield, Moss, Muskie, Nelson, Nunn, Packwood, Pell, Percy, Randolph, Roth, Scott of Pennsylvania, Stone, Thurmond, Tower, Tunney, and Williams</p>	<p>Sept. 10, 1976.—Statement of Senator Talmadge introducing this bill (Congressional Record S15521).</p> <p>Sept. 13, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<i>(See action on H.R. 12961)</i>	
<p>To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.</p>	
<p><b>S. 3805</b> <span style="float: right;"><b>Sept. 13, 1976</b></span></p> <p><b>Mr. Brooke</b></p> <p>To amend title XVI of the Social Security Act so as to make the provisions thereof relating to limitation on eligibility of individuals in public institutions inapplicable to residents of certain small publicly operated community residence facilities, and for other purposes.</p>	<p>Sept. 13, 1976.—Statement by Senator Brooke introducing this bill (Congressional Record S15647).</p> <p>Sept. 21, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 3808</b> <span style="float: right;"><b>Sept. 13, 1976</b></span></p> <p><b>Mr. Allen</b></p> <p>To amend pt. D of title IV of the Social Security Act to limit the amount of an individual's wages which is subject to garnishment thereunder, for the enforcement of child support and alimony obligations, to 50 percent of such wages (or such lower amount as may be provided by State law).</p>	<p>Sept. 13, 1976.—Statement by Senator Allen introducing this bill (Congressional Record S15638).</p> <p>Sept. 21, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. 3811</b> <span style="float: right;"><b>Sept. 14, 1976</b></span></p> <p><b>Mr. Packwood</b> and <b>Mr. Ribicoff</b></p> <p>To amend the Internal Revenue Code of 1954 with respect to amounts received on certain loans of securities.</p>	<p>Sept. 14, 1976.—Statement by Senator Packwood introducing this bill (Congressional Record S15751).</p> <p>Sept. 21, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
S. 3816	Sept. 14, 1976	Sept. 14, 1976.—Statement by Senator Montoya introducing this bill (Congressional Record S15751). Sept. 21, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Agriculture.
Mr. Montoya		
To amend the Internal Revenue Code of 1954 to allow a credit for amounts which are paid for natural gas used for farming purposes and which are attributable to the recent increase in rates for natural gas established by the Federal Power Commission.		
S. 3822	Sept. 16, 1976	Sept. 16, 1976.—Statement by Senator Brock introducing this bill (Congressional Record S15915). Sept. 21, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Defense.
Mr. Brock		
To amend the Internal Revenue Code of 1954 to extend the duration of certain provisions relating to members of the Armed Forces of the United States and civilian employees who are missing in action or hospitalized as a result of wounds, disease, or injury incurred in the Vietnam conflict.		
S. 3856★	Sept. 29, 1976	Sept. 29, 1976.—Statement by Senator Hart introducing this bill (Congressional Record S17081).
Mr. Hart of Michigan		
To establish an equitable private retirement system.		
S. 3867	Sept. 29, 1976	
Mr. Curtis and Mr. Hansen		
To reinstate the provisions of the Sugar Act of 1918 beginning with calendar year 1977.		

*(See action on H.R. 7228)*

*(See action on H.R. 10612)*

## SENATE RESOLUTIONS REFERRED TO COMMITTEE

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p><b>S. Res. 11★</b></p> <p><b>Mr. Chiles</b> and Messrs. Abourezk, Hatfield, Hathaway, Hollings, Huddleston, Inouye, Kennedy, Leaby, McGovern, McIntyre, Muskie, Pell, Ribicoff, Roth, Stevenson, Stone, and Tunney</p> <p>To have the President reconsider his announced intention of imposing under Presidential powers a tariff of up to \$3 a barrel on all imported oil and to permit the Congress to fully consider this proposal in conjunction with the other energy measures put forth by the President.</p>	<p><b>Jan. 15, 1975</b>    <b>Jan. 15, 1975.</b>—Statement by Senator Chiles (introducing this resolution (Congressional Record S222).</p> <p style="text-align: center;"><i>(See action on H.R. 1707)</i></p>
<p><b>S. Res. 41★</b></p> <p><b>Mr. Long</b></p> <p>Continuing the authorization for two additional temporary professional staff members and two additional temporary clerical assistants for the Committee on Finance.</p>	<p><b>Jan. 29, 1975</b>    <b>Jan. 29, 1975.</b>—Reported from the Committee on Finance (no written report) and referred to Rules and Administration Committee.</p> <p><b>July 21, 1975.</b>—Reported favorably by the Rules and Administration Committee (S. Rept. 94-287), without amendment.</p> <p><b>July 22, 1975.</b>—Passed by the Senate, without amendment, by voice vote (Congressional Record S13246).</p>
<p><b>S. Res. 42★</b></p> <p><b>Mr. Long</b></p> <p>Authorizing additional expenditures by the Committee on Finance for routine purposes</p>	<p><b>Jan. 29, 1975</b>    <b>Jan. 29, 1975.</b> Reported from the Committee on Finance (no written report) and referred to Rules and Administration Committee.</p> <p><b>July 21, 1975.</b> Reported favorably by the Rules and Administration Committee (S. Rept. 94-288) with technical amendments.</p> <p><b>July 22, 1975.</b> Passed by the Senate, with technical committee amendments, by voice vote (Congressional Record S13246).</p>
<p><b>S. Res. 51★</b></p> <p><b>Mr. Long</b></p> <p>Authorizing additional expenditures by the Committee on Finance for inquires and investigations.</p>	<p><b>Jan. 30, 1975</b>    <b>Jan. 30, 1975.</b> Reported from the Committee on Finance (no written report) and referred to Rules and Administration Committee.</p> <p><b>July 23, 1975.</b>—Reported favorably by the Rules and Administration Committee (S. Rept. 94-311) with an amendment reducing the amount requested.</p> <p><b>July 26, 1975.</b> Passed by the Senate with committee amendment by voice vote (Congressional Record S18807).</p>

## ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
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## TITLE AND DESCRIPTION

S. Res. 158★	May 15, 1975	<p>May 15, 1975.—Statement by Senator Packwood introducing this resolution (Congressional Record S8291).</p> <p>June 5, 1975.—Reported favorably to the Senate, without amendment (S. Rept. 94-177).</p> <p>June 9, 1975.—Passed Senate by voice vote, without amendment (Congressional Record S10044).</p>
<p>Mr. Packwood and Messrs. Culver, Fannin, Ford, Hart of Michigan, Hatfield, Hathaway, Schweiker, and Stevens</p>		
<p>To clarify that the individual income tax rebate provided by the Tax Reduction Act of 1975, Public Law 94-12, is intended not to be subject to State income taxes.</p>		
S. Res. 219★	July 24, 1975	<p>July 24, 1975.—Statement by Senator Helms introducing this resolution (Congressional Record S13188).</p> <p>July 24, 1975.—Ordered placed on the Senate calendar.</p> <p>July 25, 1975.—Passed by the Senate, by voice vote (Congressional Record S13739), after adopting a Helms amendment deleting the requirement that the Senate approval of S. Con. Res. 35 (approving the Romanian Trade Agreement) should be conditioned upon the prior certification of the President as stipulated in S. Res. 219, by voice vote (Congressional Record S13739).</p>
<p>Mr. Helms and Messrs. Curtis and Thurmond</p>		
<p>Relating to section 402(e), (1) and (3) of the Trade Act of 1974 pertaining to termination of any waiver under such Act to the Socialist Republic of Romania.</p> <p>(Providing that it is the sense of the Senate that the President should certify to Congress that he will terminate the waiver of section 402 of the Trade Act as it applies to the Socialist Republic of Romania when the Socialist Republic of Romania engages in any act or practice described in paragraph (1), (2), or (3) of section 409(a) of such Act (emigration to join close relatives in the United States).)</p>		
S. Res. 265★	Sept. 25, 1975	<p>Sept. 25, 1975.—Statement by Senator Ribicoff introducing this resolution (Congressional Record S16135).</p> <p>Nov. 6, 1975.—Reported favorably to the Senate (S. Rept. 94-444) with an amendment adding international forums other than the GATT as appropriate forums for negotiation; and adding the Secretary of Agriculture as a named negotiator.</p> <p>Nov. 12, 1975.—Passed by the Senate by rollcall vote (No. 479) of 93 yeas (Congressional Record S19398) after adopting the committee amendments, by voice vote (Congressional Record S19794).</p>
<p>Mr. Ribicoff and Messrs. Bentsen, Church, Curtis, Fannin, Gravel, Hansen, Harkin, Hathaway, Long, Mondale, Nelson, Packwood, Roth, and Talmadge</p>		
<p>To protect the ability of the United States to trade abroad.</p> <p>(Expresses the resolve of the Senate that the President, through his representatives, begin international negotiations to develop an international code of conduct to eliminate the practices of bribery, indirect payments, kickbacks, unethical political, and other payments.)</p>		
S. Res. 306	Nov. 20, 1975	<p>Nov. 20, 1975.—Statement by Senator Nelson introducing this resolution (Congressional Record S20545).</p>
<p>Mr. Nelson and Messrs. Birchall, Cates, Dole, Ford, Hart of Michigan, Hartke, Hathaway, Hollings, Humphrey, Meloy, Mansfield, Mondale, Nunn, Sparkman, Taft, and Tunney</p>		
<p>To designate at the Department of the Treasury and in the Congress an expert on long range tax simplification and tax reform for small business.</p>		



TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>S. Res. 349★</b></p> <p>Mr. Long</p> <p>An original resolution authorizing additional expenditures by the Committee on Finance.</p>	<p><b>Jan. 22, 1976</b></p>	<p>Jan. 22, 1976.—Referred to Rules and Administration Committee. Feb. 20, 1976.—Reported favorably to the Senate (S. Rept. 94-659) with an amendment reducing the amount requested by the Committee.</p> <p>Mar. 1, 1976. Passed by the Senate.</p>
<p><b>S. Res. 438</b></p> <p>Mr. Buckley</p> <p>To establish a select committee of the Senate to conduct an investigation and study of welfare fraud.</p>	<p><b>May 4, 1976</b></p>	
<p><b>S. Res. 462★</b></p> <p>Mr. Long and Mr. Curtis</p> <p>To authorize the printing of additional copies of the Senate Report to accompany H.R. 10012 (Tax Reform Act of 1975).</p>	<p><b>June 10, 1976</b></p>	<p>June 10, 1976. Considered and agreed to by the Senate.</p>
<p><b>S. Res. 511</b></p> <p>Mr. Buckley</p> <p>Relating to the Romanian Trade Agreement.</p>	<p><b>Aug. 5, 1976</b></p>	
<p><b>S. Res. 555</b></p> <p>Mr. Helms</p> <p>Relating to trade with Romania.</p>	<p><b>Sept. 20, 1976</b></p>	<p>Sept. 20, 1976. Statement by Senator Helms introducing this resolution (Congressional Record S16210).</p> <p>Sept. 20, 1976. Ordered placed on the Senate Calendar.</p>

## SENATE JOINT RESOLUTIONS REFERRED TO COMMITTEE

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p><b>S.J. Res. 3★</b></p> <p><b>Mr. Kennedy</b> and Messrs. Abourezk, Brooke, Chiles, Cranston, Hart of Colorado, Haskell, Hathaway, Hollings, Leahy, McIntyre, Mondale, Muskie, Pastore, Pell, Ribicoff, Stafford, Stevenson, and Thurmond</p> <p>To require the submission and approval by the Congress of fees on oil imports.</p>	<p style="text-align: center;"><b>Jan. 15, 1975</b></p> <p>Jan. 15, 1975.—Statement by Senator Kennedy introducing this resolution (Congressional Record S127).</p> <p style="text-align: right;"><i>(See action on H.R. 1767)</i></p>
<p><b>S.J. Res. 5</b></p> <p><b>Mr. Fong</b> and Messrs. Fannin and Tower</p> <p>To establish a National Commission on Social Security.</p>	<p style="text-align: center;"><b>Jan. 17, 1975</b></p> <p>Jan. 17, 1975.—Statement by Senator Fong introducing this resolution (Congressional Record S457).</p>
<p><b>S.J. Res. 81</b></p> <p><b>Mr. Magnuson</b> and Messrs. Hollings, Humphrey, and Pell</p> <p>To regulate commerce by prohibiting the importation into the United States of any fish or fish products by any foreign enterprise which engages in commercial whaling activities, and for other purposes.</p>	<p style="text-align: center;"><b>May 12, 1975</b></p> <p>May 12, 1975.—Referred jointly to Committees on Finance and Commerce.</p> <p>May 12, 1975.—Statement by Senator Magnuson introducing this resolution (Congressional Record S7804).</p> <p>May 14, 1975.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, Departments of the Treasury, State, and Commerce.</p> <p>June 24, 1975.—Adverse report from the Department of State.</p> <p>Mar. 25, 1976.—Adverse report from the Department of Commerce.</p>

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**TITLE AND DESCRIPTION**

**ACTION**  
**(ALL CONGRESSIONAL RECORD PAGE NUMBERS**  
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## SENATE CONCURRENT RESOLUTIONS REFERRED TO COMMITTEE

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p><b>S. Con. Res. 2</b></p> <p><b>Mr. Church</b> and Messrs. Abourezk, Bayh, Bentsen, Brock, Brooke, Bumpers, Burdick, Byrd of West Virginia, Cannon, Chiles, Clark, Cranston, Eagleton, Eastland, Ford, Hart of Colorado, Hart of Michigan, Hartke, Haskell, Hatfield, Hathaway, Huddleston, Humphrey, Inouye, Jackson, Javits, Johnston, Kennedy, Leahy, Long, McGee, McGovern, McIntyre, Magnuson, Metcalf, Mondale, Montoya, Moss, Muskie, Pastore, Pell, Proxmire, Randolph, Ribicoff, Roth, Schweiker, Stafford, Stevenson, Stone, Taft, Talmadge, Tunney, Williams, and Young.</p> <p>To disapprove 5-percent ceiling on social security cost-of-living increases.</p>	<p><b>Jan. 21, 1975</b></p> <p><b>Jan. 21, 1975.</b>—Statement by Senator Church introducing this resolution (Congressional Record S574).</p> <p><b>Feb. 26, 1975.</b>—Referred to Office of Management and Budget, Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. Con. Res. 3</b></p> <p><b>Mr. Bentsen</b></p> <p>To authorize an investigation of the supplemental security income program.</p>	<p><b>Jan. 23, 1975</b></p> <p><b>Jan. 23, 1975.</b>—Statement by Senator Bentsen introducing this resolution (Congressional Record S752).</p> <p><b>Jan. 30, 1975.</b>—Referred to Office of Management and Budget, Departments of the Treasury, and Health, Education, and Welfare.</p>
<p><b>S. Con. Res. 24</b></p> <p><b>Mr. Bayh</b> and Messrs. Abourezk, Bentsen, Brooke, Burdick, Church, Clark, Cranston, Culver, Eagleton, Hart of Michigan, Hartke, Hatfield, Humphrey, Javits, Leahy, Magnuson, Mathias, McGee, McGovern, McIntyre, Mondale, Montoya, Moss, Muskie, Pell, Randolph, Stevenson, Stone, Tunney, and Williams</p> <p>To express opposition to proposed curtailment of benefits under Medicare.</p>	<p><b>Mar. 12, 1975</b></p> <p><b>Mar. 12, 1975.</b>—Statement by Senator Bayh introducing this bill (Congressional Record S3733).</p> <p><b>Mar. 13, 1975.</b>—Referred to Office of Management and Budget, Departments of the Treasury and Health, Education, and Welfare.</p>
<p><b>S. Con. Res. 34</b></p> <p><b>Mr. Javits</b> and Messrs. Bayh, Brooke, Bumpers, Case, Hart of Michigan, Hartke, Humphrey, Kennedy, Mondale, Ribicoff, Roth, Schweiker, Scott of Pennsylvania</p> <p>Relating to Emergency Unemployment Compensation.</p>	<p><b>Apr. 18, 1975</b></p> <p><b>Apr. 18, 1975.</b>—Statement by Senator Javits introducing this bill (Congressional Record S6261).</p> <p><b>Apr. 21, 1975.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Labor.</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>S. Con. Res. 35★            Apr. 23, 1975            Mr. Mansfield            and Mr. Scott of Pennsylvania            To approve a bilateral commercial agreement between the United States and Romania.</p>	<p>Apr. 28, 1975.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, and Department of the Treasury.            June 6 and July 8, 1975.—Public hearings. Printed.            July 14, 1975.—Reported favorably to the Senate, without amendment (S. Rept. 94-281).            July 14, 1975.—Favorable report from the Department of the Treasury.            July 23, 1975.—Debated and passed by the Senate, without amendment, by rollcall vote (No. 330), of 88 yeas, 2 nays (Congressional Record S13728).            July 28, 1975.—Debated and passed by the House, without amendment, by rollcall vote (No. 430), of 355 yeas, 41 nays (Congressional Record H7619).</p>	(See Action on S. Res. 319)
<p>S. Con. Res. 53            July 30, 1975            Mr. Church            To request the President to submit to the Congress his recommendations for abolishing poverty for the aged.</p>	<p>Aug. 1, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>	
<p>S. Con. Res. 86            Jan. 22, 1976            Mr. Church            and Messrs. Abourezk, Allen, Bayh, Biden, Brooke, Bumpers, Burdick, Cannon, Chiles, Clark, Culver, Durkin, Hart of Michigan, Hartke, Humphrey, Inouye, Jackson, Kennedy, McGee, McGovern, Mansfield, Mathias, Metcalf, Mondale, Montoya, Moss, Pastore, Pell, Randolph, Ribicoff, Schweiker, Stafford, Stevenson, Stone, Tunney, Welcker, and Williams            To oppose increases in medical costs for the elderly.</p>	<p>Jan. 22, 1976.—Statement by Senator Church introducing this resolution.</p>	
<p>S. Conf. Res. 89            Jan. 28, 1976            Mr. Ribicoff            and Mr. Long            To clarify the application of the Trade Act of 1974.            (Requires that any commodity agreement other than a treaty entered into by the United States be considered a trade agreement and be referred to the House Ways and Means and Senate Finance Committees. In addition, under the Trade Act of 1974, trade agreements are referred to other appropriate committees under a procedure guaranteeing expedited congressional approval.)</p>	<p>Jan. 28, 1976. Statement by Senator Ribicoff introducing this resolution (Congressional Record H659).</p>	

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p><b>S. Con. Res. 134</b> <span style="float: right;"><b>Mar. 24, 1976</b></span></p> <p><b>Mr. Bentsen</b></p> <p>That the Congress does not approve the action taken by, or the determination of, the President under sec. 203 of the Trade Act of 1974, transmitted to the Congress on Mar. 10, 1976.</p>	<p><b>Mar. 20, 1976.</b>—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury, State, and Commerce.</p> <p><b>May 4, 1976.</b>—Adverse report from the Special Representative for Trade Negotiations.</p> <p><b>July 28, 1976.</b>—Adverse report from Department of the Treasury.</p>
<p><b>S. Con. Res. 108★</b> <span style="float: right;"><b>Mar. 31, 1976</b></span></p> <p><b>Mr. Dole</b> and Messrs. Bayh, Clark, Curtis, Eastland, Hansen, Helms, Hollings, Hruska, Humphrey, Johnston, Long, McClure, Mondale, Morgan, Percy, Stevenson, Talmadge, and Thurmond</p> <p>Urging the President to seek elimination of discriminatory trade practices of the European Economic Community concerning imported vegetable protein products.</p>	<p><b>Mar. 31, 1976.</b>—Statement by Senator Dole introducing this resolution (Congressional Record S1745).</p> <p><b>Mar. 31, 1976.</b>—Ordered placed on the Senate Calendar and passed by the Senate, without amendment, by voice vote (Congressional Record S1745).</p>
<p><b>S. Con. Res. 131</b> <span style="float: right;"><b>July 1, 1976</b></span></p> <p><b>Mr. Abourezk</b> and Messrs. Clark and Scott of Pennsylvania</p> <p>Relating to increases in social security benefits.</p>	<p><b>July 1, 1976.</b>—Statement by Senator Abourezk introducing this resolution (Congressional Record S11417).</p> <p><b>July 10, 1976.</b>—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.</p>

# HOUSE RESOLUTIONS REFERRED TO COMMITTEE

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TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUM. 24  
REFER TO DAILY CONGRESSIONAL RECORD)

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## HOUSE BILLS REFERRED TO COMMITTEE

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<b>H.R. 83★</b>  To exclude from gross income from the condemnation of certain forest lands held in trust for the Klamath Indian Tribe.	<b>June 27, 1975</b> July 2, 1975. Referred to Office of Management and Budget and Department of the Treasury. July 9, 1975. Reported favorably to the Senate, without amendment (S. Rept. 94-272). July 11, 1975. Passed by the Senate, by voice vote (Congressional Record S12380) after adopting a <i>Byrd of Virginia floor amendment</i> providing the same depreciation recapture treatment where the transferee is a tax exempt organization using the property in a taxable business as is provided under present law where the transferee is a taxable organization using the property in a taxable business. July 25, 1975. House agreed to Senate amendment with an amendment providing that income from an unrelated trade or business acquired by the organization after June 30, 1975, is to be treated like dividend income in determining whether an organization meets the support tests for a "public charity," by voice vote (Congressional Record H7510), and returned the measure to the Senate for further action. Aug. 1, 1975. Senate agreed to the House amendment to the Senate amendment. Aug. 9, 1975. Signed by the President.  <div style="text-align: center;"><b>(Public Law 94-81)</b></div>
<b>H.R. 1142★</b>  To amend the Internal Revenue Code of 1954 to provide for a distribution deduction for certain cemetery perpetual care fund trusts.  (Provides a deduction for those amounts expended by perpetual care fund in trusts for the care and maintenance of gravesites.)	<b>July 19, 1976</b> Apr. 14, 1976. Favorable report from the U.S. Tax Court. Aug. 14, 1976. Public Hearing. Printed. Aug. 30, 1976. Referred to Office of Management and Budget and Department of the Treasury.  <div style="text-align: center;"><b>BILL REPORTED</b></div> Sept. 22, 1976. Ordered reported with an amendment providing that the provision will not go into effect until after Oct. 1, 1977 (House bill provided an effective date after the date of enactment). Sept. 23, 1976. Committee added the following amendments to the bill: <ul style="list-style-type: none"> <li>(a) changing the effective dates of certain administrative provisions in the Tax Reform Act of 1976 (especially and termination assessments, administrative summons, and the minimum exemption from levy); and</li> <li>(b) providing that the amounts received by the Internal Revenue Service as reimbursement for costs incurred in making future private letter rulings and certain other determinations available for public inspection are to be treated as reimbursements to the Internal Revenue Service appropriation.</li> </ul> Sept. 28, 1976. Reported favorably to the Senate (S. Rept. 94-1317), with amendments described above.  <div style="text-align: center;"><b>SENATE ACTION</b></div> Oct. 1, 1976. Passed by the Senate, with committee amendments, by voice vote (Congressional Record S17695).  <div style="text-align: center;"><b>HOUSE ACTION</b></div> Oct. 1, 1976. House concurred in the Senate amendments, by voice vote (Congressional Record H12391).  <div style="text-align: center;"><b>BILL SIGNED</b></div> Oct. 17, 1976. Signed by the President.  <div style="text-align: center;"><b>(Public Law 94-528)</b></div>



TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>H.R. 9111★</b> Aug. 25, 1976</p> <p>To amend the Internal Revenue Code of 1954 with respect to the tax treatment of social clubs and certain other membership organizations (bill):</p> <p>(a) modifies the requirement that the social club, etc., must be organized and operated exclusively for pleasure, recreation, and other nonprofit purposes;</p> <p>(b) denies a corporate dividends received deduction to tax-exempt social clubs and voluntary employee beneficiary associations in computing their unrelated business taxable income;</p> <p>(c) denies a corporate dividends received deduction to taxable social clubs or other membership organization operated primarily to furnish services or goods to members; and</p> <p>(d) provides that an organization otherwise exempt from income tax under sec. 501(c)(7) is to lose its exempt status for any taxable year if, any time during that year, its governing instruments or written policy statements contain provisions which provide for discrimination against any person on the basis of race, color, or religion.)</p>	<p>Aug. 24, 1976. Public hearing. Printed.</p> <p>Aug. 30, 1976. Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Sept. 22, 1976. Ordered reported with an amendment correcting a drafting error in H.R. 9031 by revising the effective date provision in the minimum tax which is applicable to corporations to bar the carryover of taxes previously paid to any taxable year beginning after June 30, 1976 (this date was contained in the original Senate amendment to H.R. 9032 revising the minimum tax applicable to corporations, but was inadvertently changed to Dec. 23, 1975, in the bill as approved after the House-Senate conference).</p> <p>Sept. 23, 1976. Committee added an amendment requiring the Secretary of the Treasury, in cooperation with the Administrator of the Environmental Protection Agency, to make a thorough and complete study and investigation of the tax laws to determine which provisions currently impede or discourage the recycling of solid waste materials. The Secretary is also directed to advise Congress of what action might be taken to increase and encourage recycling of solid waste materials. The Secretary is directed to make his report with detailed revenue estimates not later than 6 months after enactment of this amendment.</p>	<b>BILL REPORTED</b>
	<p>Sept. 28, 1976. Reported favorably to the Senate (S. Rept. 91-1318), with amendments described above.</p>	<b>SENATE ACTION</b>
	<p>Oct. 1, 1976. Passed by the Senate, with committee amendments, by voice vote (Congressional Record H17685).</p>	<b>FURTHER HOUSE ACTION</b>
	<p>Oct. 1, 1976. House concurred in the Senate amendments, by voice vote (Congressional Record H13391).</p>	<b>BILL SIGNED</b>
	<p>Oct. 20, 1976. Signed by the President. (Public Law 94-568)</p>	
<p><b>H.R. 1386★</b> May 19, 1976</p> <p>For the relief of Smith College. (Permits the importation of 33 carillon bells for the use of Smith College, Northampton, Mass.)</p>	<p>May 26, 1976. Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury and Commerce.</p> <p>June 28, 1976. Report from the Office of Management and Budget (no objection).</p> <p>June 28, 1976. Report from the Department of Commerce (no objection).</p> <p>July 1, 1976. Report from the Special Representative for Trade Negotiations (no objection).</p> <p>Aug. 18, 1976. Report from the International Trade Commission (analysis).</p> <p>Aug. 24, 1976. Public hearing. Printed.</p>	<b>BILL REPORTED</b>
	<p>Aug. 26, 1976. Reported favorably to the Senate (S. Rept. 94-1171) without amendment.</p>	

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 1386★ --Continued

May 19, 1976

## SENATE ACTION

Sept. 10, 1976. Passed Senate, by voice vote (Congressional Record S10005), after adopting a *Roth floor amendment* providing a tax credit for tuition and fees paid for higher education, by voice vote (Congressional Record S10005).

## CONFERENCE ACTION

Sept. 10, 1976. Senate insisted upon its amendment, requested a conference with the House, and named the following conferees: Messrs. Long, Talmadge, Ribicoff, Hansen, and Roth.

## FURTHER SENATE ACTION

Sept. 10, 1976. Senate rejected a motion to reconsider the vote by which the bill was passed, by rollcall vote (No. 66) (Congressional Record S10000).

H.R. 1767★

Feb. 6, 1975

Feb. 7 and 10, 1975.—Public hearings.—Printed.

To suspend for a 90-day period the authority of the President under sec. 232 of the Trade Expansion Act of 1962 or any other provision of law to increase tariffs, or to take any other import adjustment action, with respect to petroleum or products derived therefrom; to negate any such action which may be taken by the President after January 15, 1975, and before the beginning of such 90-day period; and for other purposes.

## BILL REPORTED

Feb. 17, 1975. Reported favorably to the Senate (S. Rept. 91-11), without amendment.

## SENATE ACTION

Feb. 19, 1975. Debated and passed by the Senate, by rollcall vote (No. 13) of 60 yeas, 28 nays (Congressional Record S2251), after taking the following action on amendments thereto:

*Rejected:*

*Javits amendment No. 9 (as amended)*, providing a 90-day suspension of such authority applicable only to either imported gasoline or crude oil which is ultimately refined into gasoline, by rollcall vote (No. 11), of 25 yeas, 60 nays (Congressional Record S2231); and

*Buckley amendment No. 14* providing a 90-day suspension of such authority applicable to crude oil only, by rollcall vote (No. 14), of 18 yeas, 76 nays (Congressional Record S2235).

## VETO ACTION

Mar. 4, 1975.—Vetoed by the President.

Mar. 11, 1975.—Referred to House Ways and Means Committee.

## AMENDMENTS

Jan. 27, 1975  
No. 1  
(1)

(Kennedy) Provides immediate tax rebate to U.S. taxpayers equal to \$70 plus an additional \$70 for each personal exemption deduction allowed such individual. The payment would be reduced for any individual whose income exceeds \$25,000 at such a rate as to decline to 0 at an individual income level of \$10,000.

Feb. 12, 1975  
No. 2  
(9)

(Javits, Mathias) (In the nature of a substitute.) Suspends the President's authority to adjust imports through fees, tariffs, etc. for 90 days from date of enactment. The President's authority to impose quotas under Section 232 would be unaffected. The amendment would suspend the President's import fee on all petroleum imports except for motor gasoline or petroleum imported for refining into motor gasoline.

Feb. 13, 1975  
No. 3  
(11)

(Dole) Suspends the authority of the President to adjust imports under Section 232 for the 3-month period running from Feb. 1, 1975, through Apr. 30, 1975. The amendment differs from H.R. 1767 in that it would permit the first stage of the President's import action, i.e., the \$1 duty which went into effect on Feb. 1, to remain in effect indefinitely. In addition to the exception for conditions of war or hostility, Senator Dole's amendment would permit the President to utilize Section 232 in case of extreme changes in the price or volume of petroleum imports.

TITLE AND DESCRIPTION		ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 1767★—Continued		Feb. 6, 1975
AMENDMENTS—Continued		
Feb. 18, 1975 No. 4 (13)	(Stevens) Terminates the President's oil import fee on the 90th day following date of enactment of the bill provided, that the Congress adopted, by law, an alternative plan of action prior to the end of the 90-day period.	
Feb. 18, 1975 No. 5 (14)	(Buckley) Terminates the Presidential import fee on petroleum products. The President's action on imported crude oil would be unaffected. Furthermore, no new adjustment of petroleum product imports could be imposed unless such action was: (1) specifically authorized by law or (2) submitted to Congress subject to a one-House veto. Under the latter method, the President could not submit any new action to Congress until 60 days after date of enactment of the bill. Following submission, either House would have 30 days to disapprove of such action.	

H.R. 2110★

Oct. 8, 1975

For the relief of Joyce Ann Farrior and Sarah E. Farrior.

Oct. 17, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

Dec. 12, 1975. Reported favorably to the Senate (S. Rept. 94-546), without amendment.

Dec. 15, 1975.—Passed by the Senate, without amendment, by voice vote (Congressional Record S22053).

Dec. 23, 1975.—Signed by the President.

(Private Law 94-26)

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 2165★

Feb. 23, 1975

BILL REPORTED

To amend the Internal Revenue Code of 1954 to provide for a refund of 1974 individual income taxes, to increase the low-income allowance and the percentage standard deduction, to provide a credit for certain earned income, to increase the investment credit, and for other purposes.

Mar. 17, 1975.—Reported favorably to the Senate (S. Rept. 94-30) with the following provisions:

## HOUSE BILL

## Refund on 1974 Tax Liability

Provides a refund on 1974 tax liability to be paid in one installment beginning in May 1975. It will generally equal 10 percent of tax liability up to a maximum of \$200. However, each taxpayer is to receive a refund of at least \$100 (or the full amount of his or her actual tax liability if less than \$100). The refund is to be phased down from the maximum of \$200 to \$100 as the taxpayer's income rises from \$20,000 to \$30,000.

## Refund on 1974 Tax Liability

Provides a refund on 1974 tax liability to be paid in one installment beginning in May 1975. It will generally equal 10 percent of tax liability up to a maximum of \$200. However, each taxpayer is to receive a refund of at least \$100 (or the full amount of his or her actual tax liability if less than \$100). The refund is to be phased down from the maximum of \$200 to \$100 as the taxpayer's income rises from \$20,000 to \$30,000.

## Increase in the Standard Deduction

Raises the minimum standard deduction from \$1,300 to \$1,000 for single persons and \$2,500 for joint returns. It also increases the percentage standard deduction from 15 percent of adjusted gross income with a maximum of \$2,000 to 16 percent with a maximum of \$2,500 for single persons and \$3,000 for joint returns.

## \$200 Personal Exemption Tax Credit

Provides, in lieu of raising the standard deduction, as would the House bill, a \$200 tax credit as an alternative to the \$750 personal exemption deduction.

## Rate Reduction on the First \$1,000 of Income

Lowers by one percentage point the tax rate applying to the first \$1,000 of taxable income in the case of individuals.

## Work Bonus

Provides for a refundable credit of 10 percent of earned income up to a maximum of \$400. This credit is to be available only to those with dependent children. The credit is to be phased out from the maximum of \$400 to zero as adjusted gross income rises from \$1,000 to \$8,000.

## Refundable Credit on Earned Income

Provides for a refundable credit of 5 percent of earned income up to a maximum of \$200. The credit is to be phased out from the maximum \$200 to zero as adjusted gross income rises from \$4,000 to \$6,000.

## Credit for Home Purchases

Provides a tax credit for the purchase of homes (both new and old homes) which are used as principal residences, where the settlement occurs after Mar. 12, 1975. The house must be purchased in 1975, except that in limited types of situations purchases begun earlier may be eligible for the credit even if they were not completed until 1975.

## Increase in the Investment Tax Credit

Increases the investment tax credit rate for all taxpayers (including public utilities) to 10 percent from 7 percent (from 4 percent in the case of certain public utilities).

## Capital Loss Carrybacks

Provides a 3-year capital loss carryback for individuals where their capital losses on a cumulative basis amounts to \$30,000 or more. This carryback may be offset in these prior 3 years only to the extent of capital gains realized in those years.

## Increase in the Corporate Surtax Exemption

Aids small businesses by increasing the surtax exemption (the amount to which the 22-percent corporate tax rate rather than the 48-percent rate applies) from the present \$25,000 to \$50,000.

## Increase in the Investment Credit

Increases the investment tax credit rate for all taxpayers (including public utilities) to a permanent rate of 10 percent from the present rate of 7 percent (4 percent in the case of public utilities). In addition, for a 2-year period taxpayers may claim a 12 percent investment tax credit.

## Depletion Allowance

Eliminates the 22% oil and gas depletion allowance effective January 1, 1975.

## Net Operating Loss Carryback

Provides that businesses generally may elect to substitute for their present 3-year carryback and 5-year carryforward of net operating losses an 8-year carryback and no carryforward. To be eligible for this treatment initially (except in cases where the tax benefit is small), 25 percent of the tax benefit realized from the first use of the extended loss carryback is to be placed in an employee stock ownership plan or in some cases to a limited extent, in a supplemental unemployment benefit plan.

## AMENDMENTS

Feb. 7, 1975  
No. 1  
(3)

(Pearson) Provides for a permanent 10 percent investment tax credit for job-creating industries in balanced growth areas.

## ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## TITLE AND DESCRIPTION

## H.R. 2166★—Continued

Mar. 7, 1975 No. 2 (72)	(Hollings, Abourezk, Bayh, Biden, Brooks, Case, Chiles, Hartke, Hatfield, Hathaway, Humphrey, Kennedy, McGovern, McIntyre, Magnuson, Muskie, Proxmire, Schweiker, Stevenson, Stone, Tunnay, Williams) Repeals percentage depletion for oil and gas with a 3,000 barrel per day exemption for independent producers. Royalty owners and producers with retail outlets or who are engaged in refining would not be entitled to this exemption.
Mar. 12, 1975 No. 3 (92)	(Nelson) Increases the corporate surtax exemption to \$100,000.
Mar. 12, 1975 No. 4 (93)	(Nelson) Eliminates the ceiling on used machinery eligible for the investment credit.
Mar. 12, 1975 No. 5 (94)	(Nelson) Permits increased investment credit for small businesses up to \$1 million on a graduated scale.
Mar. 12, 1975 No. 6 (95)	(Nelson) Increases amount of extra first year depreciation by a maximum of \$5,000.
Mar. 12, 1975 No. 7 (96)	(Nelson) Increases earnings permitted to be accumulated by corporations from \$100,000 to \$150,000.
Mar. 12, 1975 No. 8 (97)	(Nelson) Permits "quickie" refunds of quarterly estimated taxes which have been sent to IRS. If recession reduces the year's ultimate tax liability below what has already been paid.
Mar. 12, 1975 No. 9 (98)	(Nelson) Provides a temporary, one-year "normal tax credit" on the first \$5,000 of corporation income, which offers a maximum benefit of up to \$1,000 (20% of \$5,000) to very small companies.
Mar. 12, 1975 No. 10 (99)	(Nelson) Permits new partnerships to write off (deduct) their organizational expenditures over a period of 5 years.
Mar. 12, 1975 No. 11 (100)	(Gravel) Removes Federal Power Commission price control of natural gas produced from wells which were commenced on or after the date of enactment. The President's power to control the price of crude and petroleum products, natural gas, and coal under the Emergency Petroleum Allocation Act would terminate 30 days after enactment. There would be an excess profits tax on the production of fossil fuels of 80% of any income which exceeded a rate of return of 15% on invested capital. The excess profits tax would be reduced by the amount of expenditures in energy producing investments.

## BILL REPORTED—Continued

## Increase in Corporate Surtax Exemption

Aids small businesses by increasing the surtax exemption (the amount to which the 22-percent corporate rate presently applies rather than the 48-percent rate) from the present \$25,000 to \$50,000. In addition, the 22-percent rate applying to this first \$50,000 of income is reduced to 18 percent, although no change is made in the 48-percent rate on income above \$50,000. Also, the accumulation credit under the accumulated earnings tax is increased from \$100,000 to \$150,000.

## Repeal of Truck Excise Tax

Repeals the 10 percent manufacturers' excise tax on new trucks and buses and also the 8 percent manufacturers' excise tax on truck parts.

## Welfare Recipient Tax Credit

Provides that the present tax credit of 20 percent of wages paid to employees is to be available with respect to the hiring of former welfare recipients, whether or not they have been in the WIN program, by both business and non-business employers. This supplement to the WIN credit is to be available until July 1, 1976.

## SENATE ACTION

Mar. 18, 19, 20, and 21, 1975.—Debated and passed by Senate, by rollcall vote (No. 112) of 60 yeas, 20 nays (Congressional Record S4850) after taking the following action on amendments thereto:

## Amendments Adopted:

*Hollings motion to table* Cranston floor amendment (modified) to amendment No. 102 dealing with taxation of foreign operations of U.S. oil companies, and inserting a new title to terminate oil depletion allowances for major oil companies, and to preserve such allowances for independent producers with average daily production of up to 3,000 barrels, by rollcall vote (No. 70) of 85 yeas, 60 nays (Mar. 18, Congressional Record S4200);

*Beulah floor amendment (modified)* adding a new section to terminate oil depletion allowances for major oil companies, and to preserve such allowances for independent producers with an average daily production of up to 3,000 barrels of oil or 18 million cubic feet of natural gas, by rollcall vote (No. 72) of 47 yeas, 41 nays (Mar. 18, Congressional Record S1270);

*Hartke amendment No. 168* eliminating the foreign tax credit for taxes paid in connection with foreign oil related income, by voice vote (Mar. 19, Congressional Record S4355);

*Hartke amendment No. 161* requiring that earnings and profits of controlled foreign corporations be included currently in the income of U.S. shareholders, by rollcall vote (No. 79) of 78 yeas, 24 nays (Mar. 19, Congressional Record S4861);

*Hollings floor amendment* eliminating the foreign tax credit for taxes paid in connection with foreign oil-related income, by rollcall vote (No. 83) of 75 yeas, 20 nays (Mar. 20, Congressional Record S4497);

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 2166★—Continued

BILL REPORTED—Continued

## AMENDMENTS—Continued

## Amendments Adopted—Continued

- Mar. 13, 1975**  
No. 13  
(125)  
(Tower, Buckley, Fannin, Garn, Helms, Laxalt, Thurmond) Increases the corporate surtax exemption to \$100,000.
- Mar. 13, 1975**  
No. 13  
(126)  
(Bentsen) Limits allowance for percentage depletion for oil and natural gas production to 3,000 barrels per day and 18 million cubic feet of natural gas per day. Taxpayers engaged in retailing, marketing, or distributing refined petroleum products not eligible for small producers exemption.
- Mar. 13, 1975**  
No. 14  
(127)  
(Buckley) Provides for a cost-of-living adjustment in the income tax rates.
- Mar. 13, 1975**  
No. 15  
(129)  
(Gravel) Removes Federal Power Commission price control of natural gas produced from wells which were commenced on or after the date of enactment. The President's power to control the price of crude and petroleum products, natural gas, and coal under the Emergency Petroleum Allocation Act would terminate 60 days after enactment. There would be an excess profits tax on the production of fossil fuels of 80% of any income which exceeded a rate of return of 15% on invested capital. The excess profits tax would be reduced by the amount of expenditures in energy producing investments. The Federal Power Commission would be denied the ability to allow pipelines to average costs of controlled natural gas prices with decontrolled prices.
- Mar. 17, 1975**  
No. 16  
(133)  
(Hathaway, Haskell, Ribicoff) Ends deduction for percentage depletion allowable for oil or gas produced on or after January 1, 1975. (The present 22% depletion allowance would be continued for domestically produced natural gas sold under a fixed price contract in effect on 2/1/75.)
- Mar. 17, 1975**  
No. 17  
(134)  
(Bentsen, Cranston) Requires that all employment-based group health insurance plans provide for coverage of employees who lose their jobs for the period that they receive unemployment compensation benefits.
- Mar. 17, 1975**  
No. 18  
(135)  
(Domenici, Humphrey) Permits taxpayers to deduct up to \$4,000 or to claim a 25% tax credit (maximum of \$1,000) on expenditures for energy conservation materials.
- Mar. 17, 1975**  
No. 19  
(136)  
(Bentsen) Limits allowance for percentage depletion for oil and natural gas to the first 8,000 barrels of average daily production of crude oil and first 18,000,000 cubic feet of average daily production of natural gas.
- Bartlett floor amendment* retaining percentage depletion allowances for producers with average daily production of up to 2,000 barrels of oil or 12 million cubic feet of natural gas, by rollcall vote (No. 88) of 47 yeas, 40 nays (Mar. 20, Congressional Record S4534);
- Hollings floor amendment* adding a new title to the bill dealing with oil depletion allowances, foreign tax credit, and taxation of controlled foreign corporations, by rollcall vote (No. 89) of 82 yeas, 12 nays (Mar. 20, Congressional Record S4529);
- Humphrey amendment No. 159* extending the tax deferral period for proceeds from the sale or exchange of property from 12 to 18 months, by voice vote (Mar. 20, Congressional Record S4549);
- Hart of Michigan floor amendment (modified)* requiring that a company put 25 percent of any refund into a supplementary employment benefit plan in the year such refund is received, by rollcall vote (No. 92) of 50 yeas, 40 nays (Mar. 21, Congressional Record S4647, S4672);
- Tunney amendment No. 153 (modified)* making household services and child care expenses a personal deduction rather than a business deduction, and providing option of taking a tax credit of up to \$600 per year for such expenses, by rollcall vote (No. 94) of 50 yeas, 39 nays (Mar. 21, Congressional Record S4653);
- Domenici floor amendment* providing tax incentive for certain residence energy-conserving improvements, by rollcall vote (No. 95) of 64 yeas, 32 nays (Mar. 21, Congressional Record S4653);
- Javits floor amendment* authorizing an entitlement of additional 13 weeks of unemployment compensation benefits to employees who have exhausted entitlement to such benefit through June of 1975, by rollcall vote (No. 96) of 59 yeas, 37 nays (Mar. 21, Congressional Record S4659);
- Percy amendment No. 198* requiring the dyeing of number 1 and 2 fuel oil to deter tax fraud, by voice vote (Mar. 21, Congressional Record S4664);
- Curtis floor amendment* providing that Keogh Plan contributions made by the date on which the tax return of a self-employed individual is due may be treated as contributed before the end of the taxable year to which such return relates, by voice vote (Mar. 21, Congressional Record S4675);
- Reall amendment No. 170* exempting from income taxation the membership contributions in reserve funds accumulated by condominium housing associations, homeowner associations, and cooperative housing corporations, by voice vote (Mar. 21, Congressional Record S4675);
- Hollings floor amendment* making clarification to so-called plowback provisions of oil depletion allowances, by voice vote (Mar. 21, Congressional Record S4681);
- Manfield floor amendment* of a technical nature;
- Bartlett floor amendment* giving credit on the so-called plowback to independent operators who would be using used equipment, by voice vote (Mar. 21, Congressional Record S4822);
- Long floor amendments* of a technical and conforming nature, by voice vote (Mar. 21, Congressional Record S4842);
- Amendments Rejected:**
- McGovern floor amendment* recommitting the bill to the Committee on Finance, by rollcall vote (No. 99) of 38 yeas, 58 nays (Mar. 18, Congressional Record S4241);

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## H.R. 2166★—Continued

## SENATE ACTION—Continued

## AMENDMENTS—Continued

## Amendments Rejected—Continued

- Mar. 17, 1975  
No. 20  
(137) (Hathaway) Allows individual taxpayers the option of claiming a tax credit equal to 20% of the amount paid for interest on a home mortgage instead of claiming a deduction for such payments.
- Mar. 18, 1975  
No. 21  
(138) (Allen) Increases present \$60,000 estate tax exemption to \$200,000; increases the estate tax marital deduction by providing a 100% deduction for the first \$100,000 in value of property qualifying for the marital deduction; and provides that certain farmland, woodland and scenic open spaces shall be valued for Federal estate tax purposes on the basis of its past use rather than at its potential fair market value if used for other purposes. If the property is sold, transferred or converted to other uses within five years the tax benefit resulting from a lower valuation would be recaptured.
- Mar. 18, 1975  
No. 22  
(139) (Curtis) Strikes Finance Committee provision granting tax credit to employers of Federal welfare recipients.
- Mar. 18, 1975  
No. 23  
(140) (Curtis) Strikes Finance Committee provision granting temporary reduction in individual income tax rates of one percentage point in the tax rates applicable to the first \$1,000 of taxable income for 1975 and 1976.
- Mar. 18, 1975  
No. 24  
(141) (Curtis) Strikes Finance Committee provision granting a refundable tax credit to taxpayers with dependent children which would equal 10% of wages and salary and self-employment income.
- Mar. 18, 1975  
No. 25  
(142) (Curtis) Strikes Finance Committee provision granting a 5% tax credit (maximum of \$2,000) for the purchase of new or used homes (including mobile homes) used as the taxpayer's principal residence.
- Mar. 18, 1975  
No. 26  
(143) (Curtis) Strikes Finance Committee provision granting taxpayers an election for a three-year capital loss carryback where such losses are \$30,000 or more.
- Mar. 18, 1975  
No. 27  
(144) (Curtis) Strikes Finance Committee provision granting an increase in the corporate surtax exemption to \$50,000 and reducing the corporate tax rate to 18% on the first \$50,000 of income.
- Mar. 18, 1975  
No. 28  
(145) (Curtis) Strikes Finance Committee provision generally granting taxpayers an election to forego the normal three-year carryback/five-year carryforward in exchange for an eight-year net operating loss carryback.
- Hollings floor amendment (to Bentsen floor amendment)* reducing from 3,000 to 1,000 barrels of oil and from 18 million to 6 million cubic feet of natural gas the average daily production of which percentage depletion allowances would be preserved for an independent producer, by rollcall vote (No. 71) of 41 yeas, 49 nays (Mar. 18, Congressional Record S4277);
- Hollings amendment No. 72 (modified) to (modified) Cranston amendment No. 168* dealing with termination of oil depletion allowances, tabled by rollcall vote (No. 80) of 51 yeas, 40 nays (Mar. 19, Congressional Record S4370);
- Bentsen floor amendment to Hollings floor amendment* retaining percentage depletion allowances for producers with average daily production of up to 3,000 barrels of oil and 18 million cubic feet of natural gas, by rollcall vote (No. 85) of 44 yeas, 51 nays (Mar. 20, Congressional Record S4322);
- Cranston floor amendment to Hollings floor amendment* retaining percentage depletion allowances for producers with average daily production of up to 3,000 barrels of oil per day or 18 million cubic feet of natural gas, by rollcall vote (No. 86) of 44 yeas, 50 nays (Mar. 20, Congressional Record S4501);
- Barlett floor amendment to Hollings floor amendment* giving credit on the so-called plowback to independent operators who would be using used equipment, tabled by rollcall vote (No. 87) of 55 yeas, 40 nays (Mar. 20, Congressional Record S4532);
- Stevens floor amendment to Hollings floor amendment* liberalizing provisions for oil depletion allowances to producers in Alaska; by voice vote (Mar. 20, Congressional Record S4535);
- Buckley amendment No. 127* providing cost-of-living adjustments in tax rates effective January 1, 1976, tabled by rollcall vote (No. 90) of 63 yeas, 27 nays (Mar. 20, Congressional Record S4542);
- Long floor amendment* striking from the committee substitute section (203) relating to credit for certain earned income, by rollcall vote (No. 91) of 12 yeas, 78 nays (Mar. 20, Congressional Record S4547);
- Helms amendment No. 186* providing formula for reducing congressional and cabinet level salaries in the year subsequent to a budget deficit year, by rollcall vote (No. 97) of 19 yeas, 77 nays (Mar. 21, Congressional Record S4601);
- Percy amendment No. 195* repealing deductions for State and local gasoline taxes, by rollcall vote (No. 98) of 30 yeas, 66 nays (Mar. 21, Congressional Record S4603);
- Hathaway amendment No. 157* allowing a taxpayer to take a credit of 20% percent of the interest paid on a home mortgage in lieu of a tax deduction, by rollcall vote (No. 99) of 24 yeas, 72 nays (Mar. 21, Congressional Record S4667);
- Sparkman floor amendment* settling a \$10 million tax exemption for all industrial development bonds, tabled by voice vote, (Mar. 21, Congressional Record S4671);
- Dole floor amendment* allowing election to substitute net operating loss carryback years for carryforward years during the period 1970-75, by rollcall vote (No. 101) of 24 yeas, 70 nays (Mar. 21, Congressional Record S4690);
- Chiles floor amendment (modified)* providing reductions in tax rebate provisions, tabled by rollcall vote (No. 102) of 54 yeas, 41 nays (Mar. 21, Congressional Record S4691);

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
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## H.R. 2166★—Continued

## SENATE ACTION—Continued

## AMENDMENTS—Continued

## Amendments Rejected—Continued

- Mar. 18, 1975  
No. 29  
(146) (Curtis) Strikes Finance Committee provision granting an increase in the accumulated earnings tax credit allowed from \$100,000 to \$150,000.
- Mar. 18, 1975  
No. 30  
(147) (Bayh) Substitutes for the text of the House bill, the following provisions:  
(1) retains the provisions of the House bill increasing the low income allowance, the percentage standard deduction, the investment tax credit and the increase in the corporate surtax exemption;  
(2) provides an increase in the tax rebate for individuals to a minimum of \$150 and a maximum of \$300; and  
(3) provides a refundable tax credit equal to 10% of earned income up to a maximum credit of \$100 on \$4,000 of earnings.
- Mar. 18, 1975  
No. 31  
(148) (Welcker) Provides taxpayers with an election to exclude from gross income up to \$1,000 of interest on deposits with qualified savings institutions (\$2,000 in the case of a joint return) or to claim a tax credit of up to \$250 (\$500 in the case of a joint return) in lieu of an exclusion of such interest.
- Mar. 18, 1975  
No. 32  
(149) (Hathaway, Haskell, Jackson) Strikes Finance Committee provision generally granting taxpayers an election to forego the normal three-year carryback/five-year carryforward in exchange for an eight-year net operating loss carryback.
- Mar. 18, 1975  
No. 33  
(150) (Packwood) Provides increased tax rebate for individuals based on 50% of 1974 income tax liability, subject to a maximum of \$500; and increases the investment tax credit to 10% permanently for all business taxpayers (including utilities) and set at a 12% rate for property placed in service from 1/21/75 to 12/31/75.
- Mar. 18, 1975  
No. 34  
(151) (Mondrie, Humphrey, Ribicoff) Increases the minimum standard deduction (low-income allowance) from \$1300 under present law to \$1800 for all taxpayers; and increases the percentage standard deduction from 15% under present law to 10% and increases the maximum standard deduction from \$2000 to \$2500 for individuals and \$3000 for married couples filing joint returns.
- Mar. 18, 1975  
No. 35  
(152) (Mondale) Increases the present minimum standard deduction (low income allowance) from \$1,300 to \$1,800.

- Bumpers amendment No. 165* striking from the bill provisions providing refunds on individual income taxes, tabled by rollcall vote (No. 103) of 52 yeas, 40 nays (Mar. 21, Congressional Record S4706);
- Brooke amendment No. 259* providing total disregard of payments for all Federal, State, and local programs financed by Federal funds, tabled by rollcall vote (No. 104) of 50 yeas, 40 nays (Mar. 21, Congressional Record S4721);
- Brooke amendment No. 172* allowing up to \$2,000 tax credit for the purchase of newly constructed principal residence, tabled by rollcall vote (No. 105) of 62 yeas, 29 nays (Mar. 21, Congressional Record S4780);
- Travel amendment No. 129* providing for the deregulation of natural gas, tabled by rollcall vote (No. 100) of 66 yeas, 25 nays (Mar. 21, Congressional Record S4703);
- Kennedy amendment No. 305* providing substitute formula for tax rebate provisions so as to provide \$50 refundable tax credit for each personal exemption, by rollcall vote (No. 107) of 43 yeas, 47 nays (Mar. 21, Congressional Record S4818);
- Allen amendment No. 138* increasing from \$60,000 to \$200,000 estate tax exemption, tabled by rollcall vote (No. 108) of 68 yeas, 21 nays (Mar. 21, Congressional Record S4823);
- Allen amendment No. 179* embodying provisions of the bill as passed by the House plus provisions of the Bentsen oil depletion allowance amendment, by rollcall vote (No. 109) of 36 yeas, 52 nays (Mar. 21, Congressional Record S4827);
- Mathias amendment No. 155* authorizing the Secretary of the Treasury to revise withholding tax tables so as to reduce excess withholding, tabled by rollcall vote (No. 110) of 52 yeas, 36 nays (Mar. 21, Congressional Record S4833); and
- Long floor amendment* striking provision increasing surtax exemption for small business, by rollcall vote (No. 111) of 17 yeas, 73 nays (Mar. 21, Congressional Record S4841).

## CONFERENCE ACTION

- Mar. 21, 1975.—Senate insisted on its amendments, requested a conference with the House, and named the following conferees: Messrs. Long, Talmadge, Hartke, Ribicoff, Hathaway, Haskell, Curtis, Fannin, Hansen, and Dole.
- Mar. 21, 1975.—House disagreed to the Senate amendments, agreed to the conference, and named the following conferees: Messrs. Ullman, Burke of Massachusetts, Rostenkowski, Landrum, Vanik, Schneebell, and Conable.
- Mar. 20, 1975.—Conference report filed in the House and Senate (H. Rept. 94-120), with the conferees having taken the following action:

## Amendments Adopted:

## REFUND OF 1974 INDIVIDUAL INCOME TAX

Providing for a refund of 1974 tax liability to be made in one installment beginning in May 1975. The amount of the refund is to be 10 percent of tax liability up to a maximum refund of \$200. Each taxpayer is to receive a refund of at least \$100 (or the full amount of his or her actual tax liability if it is less than \$100). The refund is to be phased down from the maximum of \$200 to \$100 as the taxpayer's adjusted gross income rises from \$20,000 to \$30,000.



TITLE AND DESCRIPTION		ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 2166★—Continued		CONFERENCE ACTION—Continued
AMENDMENTS—Continued		Amendments Adopted—Continued
Mar. 18, 1975 No. 36 (153)	(Tunney) Provides that all expenses incurred for dependent care would be deductible as an ordinary and necessary business expense where such expenditures are necessary to permit individuals and married persons to be gainfully employed.	REFUNDS DISREGARDED IN THE ADMINISTRATION OF FEDERAL PROGRAMS AND FEDERALLY ASSISTED PROGRAMS  Providing that 1974 income tax refunds under section 101 of the bill are not to be considered income or resources for purposes of determining who is eligible to receive benefits or assistance, or the amount or extent of benefits or assistance, under any Federal or Federally assisted program.
Mar. 18, 1975 No. 37 (154)	(Abourezk) Strikes Finance Committee provision granting a 5% tax credit (maximum of \$2,000) for the purchase of new or used homes (including mobile homes) used as the taxpayer's principal residence.	EARNED INCOME TAX CREDIT  Providing a tax credit of 10 percent of earned income up to a maximum of \$400. The amount of the credit is to be phased out from the maximum amount down to zero as the earned income (or adjusted gross income, if greater) increases from \$4,000 to \$8,000. Only individuals who maintain a household in the United States for themselves and for 1 or more dependent children are eligible to claim the credit under the Senate amendment.
Mar. 18, 1975 No. 38 (155)	(Mathias) Grants Secretary of Treasury the authority to revise Federal withholding tax tables so that amounts withheld will not exceed individual income tax liabilities.	EXTENSION OF PERIOD FOR REPLACING OLD RESIDENCE FOR PURPOSES OF NONRECOGNITION OF GAIN UNDER SEC. 1034  Providing an extension of the time period in which a taxpayer may purchase a subsequent principal residence and thereby defer gain, from one year to 18 months (before or after sale). The amendment also extends the period in which the taxpayer may construct a subsequent residence from 18 months to 24 months (if construction begins within 18 months after the sale of the former residence). The extension is effective for sales of residences after Dec. 31, 1974.
Mar. 18, 1975 No. 39 (156)	(Mathias) Provides tax credit against 1975 income tax liabilities for two-earner couples so that these individuals will receive the same tax benefits as two single wage earners filing separate tax returns.	ALLOWANCE OF INVESTMENT CREDIT WHERE CONSTRUCTION OF PROPERTY WILL TAKE MORE THAN TWO YEARS  Providing that in the case of long lead time property, that is, property that requires at least 2 years to construct, the investment tax credit is to be available to the extent that progress payments are made during the construction period (rather than being allowed in the later year when the property is ultimately placed in service). During the first 5 years this provision is in effect, a transitional rule provides for a phase in of the new system at the rate of 20 percent a year. The temporary 10 percent rate for the investment credit is to be available for qualified progress expenditures made in the period after Jan. 21, 1975, and before Jan. 1, 1976. In general, the provisions with respect to progress payments apply to payments made after Jan. 21, 1975, in taxable years ending after Dec. 31, 1974.
Mar. 18, 1975 No. 40 (157)	(Brook) Repeals percentage depletion for oil and gas except in the case of regulated natural gas, natural gas sold under certain fixed contracts, geothermal gas and regulated crude oil.	INCREASE IN MINIMUM ACCUMULATED EARNINGS CREDIT FROM \$100,000 TO \$150,000  Providing for an increase of the accumulated earnings credit from \$100,000 to \$150,000. Thus, a corporation may accumulate as much as \$150,000 of earnings before its retained earnings may be subject to the accumulated earnings tax.
Mar. 18, 1975 No. 41 (158)	(Long, Hartke) Modifies Finance Committee provision granting a 5% tax credit (maximum of \$2,000) for the purchase of new or used homes (including mobile homes) used as the taxpayer's principal residence, to make the provision applicable only to new principal residences.	WORK BONUS  Providing for a refundable credit of 10 percent of earned income up to a maximum of \$400. This credit is to be available only to those with dependent children. The credit is to be phased out from the maximum of \$400 to zero as adjusted gross income rises from \$4,000 to \$8,000.
Mar. 18, 1975 No. 42 (159)	(Humphrey, Abourezk, Buckley, Domenici, Hatfield, Laxalt, Tower) Extends the time from the present 12 months to 18 months in which the proceeds from the sale or exchange of a personal residence must be reinvested in another principal residence without current taxation of any gain realized. For new residences under construction this period would be extended from 18 months under existing law to 24 months.	
Mar. 18, 1975 No. 43 (161)	(Hartke) Requires that earnings and profits of controlled foreign corporations be included currently in the income of U.S. shareholders.	
Mar. 18, 1975 No. 44 (162)	(Hartke) Eliminates foreign tax credit for taxes paid on foreign oil-related income (including income from extraction, processing, transportation, and distribution or sale of minerals from oil or gas wells or their primary products). A deduction for foreign taxes paid would be permitted. A tax at the rate of 24% would then be imposed on foreign oil-related income.	

## ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
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## TITLE AND DESCRIPTION

H.R. 2166★—Continued

CONFERENCE ACTION—Continued

## AMENDMENTS—Continued

- Mar. 18, 1975  
No. 45  
(164)
- (Tunney) Limits percentage depletion allowance for independent producers unless producers "plow back" percentage depletion tax benefits into additional domestic exploration, development and production of oil and gas (including investments in oil shale, conversion of coal or liquid hydrocarbons into oil or gas and pipeline transmission facilities).
- Mar. 18, 1975  
No. 46  
(165)
- (Bumpers, Biden, Stone) Strikes Finance Committee provision granting a tax rebate to individuals of their 1974 individual income taxes.
- Mar. 18, 1975  
No. 47  
(166)
- (Bumpers, Hart of Colorado) Strikes Finance Committee provision granting a 5% tax credit (maximum of \$2,000) for the purchase of new or used homes (including mobile homes) used as the taxpayer's principal residence.
- Mar. 18, 1975  
No. 48  
(167)
- (Bellmon) Provides that the Secretary of the Interior shall determine the annual loss of tax revenues to State and local jurisdictions resulting from the regulated price of natural gas sold in interstate commerce. The Secretary of the Treasury would then be required to reimburse State and local governments for such estimated losses of tax revenues.
- Mar. 18, 1975  
No. 49  
(168)
- (Cranston)
- (1) Limits foreign tax credits attributable to oil and gas extraction to 48% of foreign income;
  - (2) repeals the "per country" limitation thereby requiring all U.S. corporations to consolidate foreign income and losses on a worldwide basis rather than on a per country basis which permits foreign subsidiaries to offset their losses against the income of the U.S. parent corporation;
  - (3) provides that where worldwide consolidated income produces a loss which offsets U.S. source income, in subsequent years the tax benefit from such losses would be recaptured against foreign earnings or gains from the disposition of foreign assets;
  - (4) prohibits DISC benefits for export of natural resources for scarce commodities (determined under the Export Administration Act of 1969);
  - (5) denies investment tax credit for drilling rigs used in international and territorial waters of the southern hemisphere; and

## Amendments Adopted—Continued

## ELIMINATION OF DOMESTIC INTERNATIONAL SALES CORPORATION TREATMENT FOR CERTAIN NATURAL RESOURCES AND ENERGY PRODUCTS

Denies the benefits provided for domestic international sales corporations (DISC's) for the export of natural resources and energy products (i.e., products for which an allowance for cost depletion is provided) and for products subject to export control under sec. 4(b) of the Export Administration Act of 1969. The provision applies to sales made after Mar. 18, 1975.

## INVESTMENT TAX CREDIT ON FOREIGN DRILLING RIGS

Denies the investment tax credit for foreign situs drilling rigs used outside of the northern half of the Western Hemisphere. The provision applies to property placed in service after Mar. 18, 1975, unless such property is covered by a binding contract which was in effect on Apr. 1, 1974.

## EXTENSION OF UNEMPLOYMENT COMPENSATION ACT OF 1974

Extends the benefits of the Emergency Unemployment Compensation Act of 1974 for an additional 13 weeks to those who have exhausted 52 weeks of benefits. This is available only for the period ending June 30, 1975. The provision states that the Secretary of Labor shall, at the earliest practicable date after the enactment, propose to each State with which he has in effect an agreement under sec. 102 of the 1974 Act a modification of such agreement designed to cause payments of emergency compensation.

## Amendments Modified:

## REDUCTION IN INDIVIDUAL INCOME TAXES

Raising the minimum standard deduction to \$1,600 for single persons and to \$1,300 for joint returns. It also increases the percentage standard deduction to 10 percent, with a maximum of \$2,300 for single persons and \$2,000 for joint returns.

In addition provides for a tax credit, in addition to the personal exemption, of \$30 for each taxpayer, spouse, and dependent.

## CHANGE IN WITHHOLDING RATES

Requires the Secretary to prescribe new withholding tables which reflect the temporary increases in the minimum standard deduction and the percentage standard deduction, the earned income credit, and the additional tax credit provided in the conference substitute.

## CHILD CARE DEDUCTION

Removes the present limits on deductible expenditures (maximum of \$1,800 per year) and the income phaseout (the \$1,800 maximum, phased out \$1 for each \$2 of adjusted gross income in excess of \$35,000 for the husband and wife). It changes the deduction from an itemized deduction (deductible from adjusted gross income) to a "business deduction" (deductible from gross income in determining AGI). Payments to related persons are also made deductible, if the transaction is made in an "arms-length" fashion (pursuant to Treasury regulations).

Also provides for an optional tax credit for 50 percent of the allowable child care expenses, up to a maximum credit of \$50 per month (\$25 in the case of a married person filing a separate tax

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
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H.R. 2166★—Continued

CONFERENCE ACTION—Continued

## AMENDMENTS—Continued

(6) repeals allowance for percentage depletion for oil and natural gas as of January 1, 1975. Exemptions for natural gas sold under fixed price contracts and "regulated natural gas" as well as geothermal wells would be provided. In addition, an exemption for independent producers of oil and gas with no retail outlets would be allowed percentage depletion for up to 3,000 barrels per day of production or up to 18,000,000 cubic feet per day in the case of natural gas production.

Mar. 19, 1975  
No. 50  
(169)

(McGovern)

(1) Strikes Finance Committee provision granting a 5% tax credit (maximum of \$2,000) for the purchase of new or used homes (including mobile homes) used as the taxpayer's principal residence;

(2) repeals Finance Committee provision granting taxpayers an election to forego net operating loss carryforwards in exchange for a lengthened period for net operating loss carrybacks; and

(3) restores House provision on investment tax credit which provides for a one-year increase in the 7% investment tax credit (4% in the case of public utilities) to 10%. Thereafter the investment tax credit would revert to 7% generally and 4% for public utilities. A limit of \$100 million on the extent to which a single company can benefit from the increased investment credit rate would be provided and no more than \$75,000 of used property would be eligible for the investment tax credit.

Mar. 19, 1975  
No. 51  
(170)

(Beall, Goldwater) Provides that condominium associations, homeowners associations and cooperative housing corporations maintaining common areas are not to be taxed on their income from membership fees, assessments or other charges for maintenance and management of common areas.

Mar. 19, 1975  
No. 52  
(171)

(Biden) Reduces \$30,000 exemption from minimum tax to \$10,000 and adds two additional items of tax preference, the allowable deduction for intangible drilling and development costs and tax-exempt interest.

Mar. 19, 1975  
No. 53  
(172)

(Brooke) Provides a flat \$2,000 refundable tax credit for the purchase of a new principal residence. Mobile homes and houseboats would be excluded under this amendment, and the full credit would apply to principal residences with a purchase price of \$45,000 or less. The credit is phased down to zero for principal residences costing between \$45,000 and \$55,000. The credit applies only to principal residences whose construction begins before 9/13/75 and which has not been occupied before 8/13/75.

## Amendments Modified—Continued

return). The changes in the Senate amendment are effective for taxable years beginning after the date of enactment.

## TAX CREDIT FOR HOME PURCHASES

Providing a tax credit for the purchase or construction by an individual taxpayer of a new principal residence. The definition of a new principal residence includes, but is not limited to, a single family structure, a unit in a condominium or cooperative housing project, and a mobile home. The rate of the credit is equal to 5 percent of the taxpayer's basis in the new residence and the amount of the credit is limited to a maximum of \$2,000.

The credit would apply to a new principal residence that was constructed or was under construction before March 20, 1975. In addition, to be eligible for the credit the taxpayer must attach to his income tax return a certification by the seller that the purchase price paid by the buyer is the lowest price at which the new residence was ever offered for sale. Both civil and criminal penalties will be imposed for false certification.

## INCREASE IN INVESTMENT CREDIT

Providing for a 10-percent investment credit for all taxpayers (including public utilities) for property acquired and placed in service after Jan. 21, 1975, and before Jan. 1, 1977. In the case of property acquired after Dec. 31, 1976, the 7-percent investment credit (or 4 percent for public utility property) provided under present law is to apply (even if ordered by the taxpayer before 1977). In the case of constructed property, the 10-percent credit is to apply to the portion of the basis attributable to construction occurring after Jan. 21, 1975, and before Jan. 1, 1977.

In the case of a corporate taxpayer, a taxpayer may elect an 11-percent credit with respect to qualified investment for the period beginning Jan. 22, 1975, and ending Dec. 31, 1976, if an amount equal to one percent of the qualified investment is contributed to an employee stock ownership plan. The entire contribution is to be transferred to the plan at one time, and not over 10 years. Also, participants are to be immediately vested in the full amount of such contributions, as soon as the contributions are allocated to their accounts. Additionally, distributions of such contributions cannot occur for 7 years (or may occur upon death or disability).

With respect to the limitation on qualified investment in used property, provides an increase to \$100,000 from \$50,000 for taxable years beginning after Dec. 31, 1974, and before Jan. 1, 1977. Thereafter, the \$50,000 limitation under present law is to apply.

## INCREASE IN CORPORATE SURTAX EXEMPTION AND CHANGE IN CORPORATE TAX RATES

Providing for an increase in the corporate surtax exemption from \$25,000 to \$50,000 for the period which is calendar year 1975.

Also provides a reduction for 1975 in the corporate normal tax rate from 22 percent to 20 percent on the first \$25,000 of net income (with the 22 percent rate applicable to the second \$25,000 of net income).

## TIME FOR MAKING CONTRIBUTIONS TO "H.R. 10" PLANS

Providing that as to 1975 and subsequent years, a contribution to a pension, profit-sharing, etc., plan would be treated for deduction purposes as being made for a given year even though it was not in fact made until after the end of that year, but only if the contri-

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## H.R. 2166★—Continued

## AMENDMENTS—Continued

- Mar. 19, 1975  
No. 54  
(174)
- (Roth) Provides an increase in the tax rebate for individuals to a minimum of \$150 and a maximum of \$300. Taxpayers with 1974 income tax liability of less than \$150 would receive a refund of all taxes paid. The \$300 maximum rebate would be phased down to \$150 as adjusted gross income increases from \$20,000 to \$30,000. The rebate would equal 12% of the tax liability for 1974.
- Mar. 19, 1975  
No. 55  
(175)
- (Roth) Modifies Finance Committee provision granting a 5% tax credit (maximum of \$2,000) for the purchase of new or used homes (including mobile homes) used as the taxpayer's principal residence, to make the provision applicable only to new principal residences.
- Mar. 19, 1975  
No. 56  
(176)
- (Bentsen, Church, Hart of Colorado, Hart of Michigan, Pearson, Randolph) Limits allowance for percentage depletion for oil and natural gas to the first 3,000 barrels of average daily production of crude oil and first 18,000,000 cubic feet of average daily production of natural gas. This exemption would not apply to producers engaged in marketing or distributing refined petroleum products.
- Mar. 19, 1975  
No. 57  
(177)
- (Pastore, Bayh, Cannon, Gravel, Hartke, Humphrey, Jackson, Magnuson, Pell, Ribicoff, Williams) Provides an 8.7 percent increase in social security and supplemental security income retroactive to the start of this year.
- Mar. 19, 1975  
No. 58  
(178)
- (Roth) Increases the tax rebate for individuals to a maximum of \$300. Taxpayers with 1974 income tax liability of less than \$100 would receive a refund of all taxes paid. The \$300 maximum rebate would be phased down to \$100 as adjusted gross income increases from \$30,000 to \$10,000. The rebate would equal 12% of the tax liability for 1974. Modifies Finance Committee provision granting a 5% tax credit (maximum \$2,000) for the purchase of new or used homes (including mobile homes) used as the taxpayer's principal residence to make it applicable only to new homes.
- Mar. 19, 1975  
No. 59  
(179)
- (Allen) Substitutes Finance Committee amendment in the nature of a substitute to the House bill and adds to the Committee substitute a provision limiting the allowance for percentage depletion for oil and natural gas to the first 3,000 barrels of average daily production of crude oil and first 18,000,000 cubic feet of average daily production of natural gas.

## CONFERENCE ACTION—Continued

## Amendments Modified—Continued

bution was in fact made by the time for filing the tax return for that year (including extensions of time for filing).

## PERCENTAGE DEPLETION FOR OIL AND GAS

Repealing the percentage depletion allowance for oil and gas wells effective Jan. 1, 1975. Exemptions would be provided for regulated natural gas, for natural gas sold under a fixed contract, for geothermal deposits which are determined to be gas wells within the meaning of sec. 613(b)(1)(A) of the Internal Revenue Code, and for certain small producers.

Percentage depletion would be retained for the small independent producer to the extent that his average daily production of oil does not exceed 2,000 barrels a day or to the extent that his average daily production of natural gas does not exceed 12 million cubic feet. If the independent producer has both oil and natural gas production, the exemption must be allocated between the two types of production.

The exemption for small producers would be phased down, but not eliminated, over a 10-year period. The exemption would be reduced by 200 barrels a year for 5 years from 1976 through 1980, at which time an exemption level of 1,000 barrels would be reached. The depletion rate during this 5-year period would be maintained at the present 22 percent. In 1981, the percentage depletion rate would be reduced to 20 percent; in 1982, 18 percent; in 1983, 16 percent; and in 1984, the rate would be reduced to a permanent 15 percent. However, until 1984, a small producer would be permitted to take percentage depletion at the rate of 22 percent on all production from secondary or tertiary recovery methods. A similar volumetric reduction and rate reduction would apply to the small producer exemption for natural gas.

LIMITATION ON FOREIGN TAX CREDIT FOR TAXES PAID IN  
CONNECTION WITH FOREIGN OIL AND GAS INCOME

Applying a strict limitation on the use of foreign tax credits from foreign oil extraction income and foreign oil related income by limiting the amount of payments in the form of foreign taxes on foreign oil extraction income which will be treated as creditable taxes to 52.8 percent of taxable income from foreign oil extraction in taxable years ending in 1975, 50.4 percent of such taxable income in 1976, and 50 percent of such taxable income in subsequent taxable years. Any taxes paid in excess of that amount are to be disregarded and not allowed as a deduction. Any excess credits within the respective percentage limitations are to be allowed to offset U.S. tax only against foreign oil-related income.

Also, any payments to a foreign country in connection with the purchase and sale of oil or gas extracted in that country are not to be considered as a tax if the taxpayer has no economic interest in the oil or gas to which sec. 611(a) of the code applies and either such purchase or such sale is made at a price other than the fair market price of such oil or gas at the time of such purchase or sale. The market price is to be determined without regard to any tax liabilities to the country of extraction to which the oil or gas is subject upon purchase. The provision is not to apply to fees or other types of income from the provision of services which relate to the extraction of oil or gas for another person. Any payments not allowed as taxes under this provision are to be allowed as deductions.

Beginning in 1976 the per country limitation on creditable foreign taxes is not to apply to foreign oil-related income. Instead, the

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## H.R. 3166★—Continued

## CONFERENCE ACTION—Continued

## AMENDMENTS—Continued

- Mar. 19, 1975  
No. 60  
(180)
- (Roth) Increases the tax rebate for individuals to a maximum of \$500 and a minimum of \$200. Taxpayers with 1974 income tax liability of less than \$300 would receive a refund of all taxes paid. The \$500 maximum rebate would be phased down to \$200 as adjusted gross income increases from \$35,000 to \$40,000. The rebate would equal 15% of the tax liability for 1974. The investment tax credit would be increased from 7% (4% in the case of public utilities) to 10%, permanently. A limit of \$100 million on the extent to which a single company can benefit from the increased investment credit rate would be provided. No more than \$75,000 of used property would be eligible for the investment tax credit.
- Mar. 19, 1975  
No. 61  
(181)
- (Helms) Increases Federal estate tax exemption from \$80,000 under present law to \$100,000.
- Mar. 19, 1975  
No. 62  
(182)
- (Helms) Increases Federal estate tax exemption from \$80,000 under present law to \$100,000.
- Mar. 19, 1975  
No. 63  
(183)
- (Helms) Provides a 10% tax credit (maximum of \$200 for individuals and \$400 in the case of joint returns) for savings deposits made with commercial or mutual savings banks, savings and loan and similar associations and credit unions.
- Mar. 19, 1975  
No. 64  
(184)
- (Helms) Provides a 10% tax credit (maximum of \$200 for individuals and \$400 in the case of joint returns) for savings deposits made with commercial or mutual savings banks, savings and loan and similar associations and credit unions.
- Mar. 19, 1975  
No. 65  
(185)
- (Helms) Reduces compensation of Members of Congress and Cabinet Officers (Level I of Executive Schedule, sec. 5312, title 5, United States Code) by a percentage equal to the percentage by which Federal outlays exceed Federal receipts.
- Mar. 19, 1975  
No. 66  
(186)
- (Helms) Reduces compensation of Members of Congress and Cabinet Officers (Level I of Executive Schedule, sec. 5312, title 5, United States Code) by a percentage equal to the percentage by which Federal outlays exceed Federal receipts.
- Mar. 19, 1975  
No. 67  
(187)
- (Scott of Pennsylvania) Allows a deduction for tuition and fees for families and individuals who incur expenses in connection with their attendance (or that of a dependent) at an institution of higher education, a vocational school or other post-secondary educational institution.

## Amendments Modified—Continued

amount of creditable taxes with respect to such income is to be calculated under the overall limitation.

Beginning in 1975 any losses with respect to foreign oil-related income should be recaptured against future oil-related income by limiting the foreign tax credits available with respect to such future income.

The above provision is to apply to taxable years ending after date of enactment.

TAXATION OF EARNINGS AND PROFITS OF CONTROLLED FOREIGN  
CORPORATIONS AND THEIR SHAREHOLDERS

Providing for a number of specific measures which substantially expand the extent to which foreign subsidiaries of U.S. corporations are subject to current U.S. taxation on tax haven types of income under the so-called subpart F rules of the Code.

The provision repeals the minimum distribution exception to the subpart F rules which, under present law, permits a deferral of U.S. taxation on tax haven types of income in cases where the foreign corporation (or various combinations of foreign-related corporations) distributes certain minimum dividends to their U.S. shareholders. The effect of repealing this exception is to tax currently all income of foreign subsidiaries of U.S. corporations which is deemed to be tax haven income under the existing so-called subpart F rules of the Code. An exception to this provision was made for agricultural commodities not produced in commercially marketable quantities in the United States. Under the exception, these commodities grown (or raised) abroad are to be excluded from foreign base company sales income.

The provision also repeals the exception from the subpart F rules which presently permits a deferral of taxation in cases in which the tax haven income is reinvested in less-developed countries.

In addition, the conference agreement repeals the rule of present law which permits a deferral of U.S. tax for shipping income received by a foreign subsidiary of a U.S. corporation. However, deferral of tax is to be continued to the extent that the profits of these corporations are reinvested in shipping operations.

The provision also modifies the present rule in the subpart F provisions which permits corporations having less than 30 percent of their gross income in the form of tax haven income to avoid the current taxation provisions of subpart F. It provides that such tax haven income will be taxed currently under the subpart F rules in any case where it equals or exceeds 10 percent of gross income.

These provisions are to apply to taxable years beginning after Dec. 31, 1975.

SPECIAL PAYMENTS TO PEOPLE RECEIVING BENEFITS UNDER SOCIAL  
SECURITY, RAILROAD RETIREMENT, OR SUPPLEMENTAL SECURITY  
INCOME PROGRAMS

Providing a one-time special payment of \$50 is to be made by the Secretary of the Treasury to each individual who, for March, 1975, was entitled to monthly insurance benefits under title II of the Social Security Act, to monthly pension or annuity benefits under the Railroad Retirement Act, or to supplemental security income benefits. An individual could receive only one such \$50 special payment, even though he was entitled, for March 1975, to benefits under 2 or more of the above-mentioned programs.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## H.R. 2166★—Continued

## CONFERENCE ACTION—Continued

## AMENDMENTS—Continued

- Mar. 19, 1975  
No. 68  
(188) (Scott of Pennsylvania) Increases deduction for personal exemptions from \$750 under current law to \$850.
- Mar. 19, 1975  
No. 69  
(189) (Packwood, Domenici) Provides increased tax rebate for individuals based on 50% of 1974 income tax liability, subject to a maximum of \$500. The \$500 rebate is phased down between \$20,000 and \$30,000 of adjusted gross income to \$250. Persons with income over this amount would receive a rebate of \$250. One-half of the rebate would be paid in a lump sum, while the remainder would be distributed during 1975 through reduced income tax withholding. (\$23.04 billion revenue loss.) The investment tax credit is increased to 10% permanently for all business taxpayers (including utilities) and set at a 12% rate for property placed in service from 1/21/75—12/31/75.
- Mar. 19, 1975  
No. 70  
(190) (Welcker) Strikes Finance Committee provision granting a 5% tax credit (maximum \$2,000) for the purchase of new or used homes (including mobile homes) used as taxpayer's principal residence. Provides taxpayers with an election to exclude from gross income up to \$1,000 of interest on deposit with qualified savings institutions (\$2,000 in the case of a joint return) or to claim a tax credit of up to \$250 (\$500 in the case of a joint return) in lieu of an exclusion of such interest.
- Mar. 19, 1975  
No. 71  
(191) (Domenici, Clark, Famin, Humphrey, Pelt, Tunney) Permits taxpayers to deduct or claim a 25% tax credit on expenditures for the improvement of the thermal design of their residences.
- Mar. 19, 1975  
No. 72  
(192) (Percy) Imposes an excise tax on gasoline of 20¢ per gallon, effective 15 days after enactment and until Jan. 1, 1976, and 30¢ per gallon thereafter. There would be a credit allowed for the amount of tax paid not to exceed \$90 (\$180 for joint returns) for calendar year 1975 and \$120 (\$240 for joint returns) thereafter.
- Mar. 19, 1975  
No. 73  
(193) (Percy) Imposes a tax on the purchase of new automobiles which get below a 15 miles-per-gallon standard and a tax credit for new automobiles above a 17 miles-per-gallon standard. The tax increases in stages for automobiles below the standard, to a maximum of \$1,000 for 9 miles per gallon; the tax credit increases in stages for automobiles above the standard, to a maximum of \$300 for 23 miles per gallon.

## Amendments Modified—Continued

The Secretary of Health, Education, and Welfare and the Railroad Retirement Board are to provide the Treasury with such data and information as may be necessary to determine who is entitled to these special payments.

Receipt of the special payment by an individual is not to affect his eligibility for, or the amount of, the aid or assistance which he or his family would otherwise be entitled to receive under a welfare-type program. Federal financial participation in any State (or local) welfare-type program is to cease if that program violates the "dis-regard" requirement described in the preceding sentence.

This payment is restricted to residents of the United States who have applied for benefits under one of the three programs prior to Apr. 1, 1975, and who actually receive a benefit for the month of March 1975 which is paid by Aug. 31, 1975 and includes the requirement that these payments be dis-regarded in determining eligibility under other programs and clarifies their non-taxable nature for income tax purposes.

The payments are not social security benefits in any sense but are intended to provide to the aged, blind, and disabled a payment comparable in nature to the tax rebates which the bill provides to those who are working. These payments, therefore, should be clearly identifiable as Treasury Department payments and not be included in or confused with social security benefit checks.

## Amendments Rejected:

ELECTION TO SUBSTITUTE NET OPERATING LOSS CARRYBACK YEARS  
FOR CARRYFORWARD YEARS

Allowing taxpayers generally an election to convert carryover periods for which they are presently eligible into additional carry-back years for net operating losses incurred for taxable years 1975 and 1976 and providing that, where a corporation would receive a tax benefit under this change of more than \$10 million, 25 percent of such tax benefit from the first year of the extended loss carry-back is to be placed in an employee stock ownership plan over a 10-year period.

## REPEAL OF EXCISE TAX ON MOTOR VEHICLES

Repealing the present 10 percent manufacturers excise tax (5 percent on or after Oct. 1, 1977) on the sale of trucks and buses, truck trailers and semi trailers, and highway tractors used in combination with trailers and semitrailers and the 8-percent manufacturers excise tax (5 percent on or after Oct. 1, 1977) on the sale of truck and bus related parts and accessories.

TAX CREDIT FOR QUALIFIED INSULATION AND SOLAR ENERGY  
EQUIPMENT EXPENDITURE

Providing a tax credit for qualified insulation expenditures for new and used residences and commercial buildings of 40 percent of the first \$50 and 20 percent of any excess expenditures. In addition, a tax credit is allowed for qualified solar energy equipment expenditures for new and used residences and commercial buildings of 40 percent on the first \$1,000 of expenditures and 20 percent of any excess up to \$2,000. For new residences, the credit is available only to the extent the qualified original insulation materials exceed the minimum HUD standards (this limitation does not apply to storm windows, storm doors and solar heating and cooling equipment).

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 2166★—Continued

CONFERENCE ACTION—Continued

## AMENDMENTS—Continued

- Mar. 19, 1975  
No. 74  
(194)
- (Percy) Terminates after July 1, 1975, the Highway Trust Fund with any amounts held in the trust fund to be transferred to the general funds of the Treasury.
- Mar. 19, 1975  
No. 75  
(195)
- (Percy) Repeals Federal income tax deduction for State and local gasoline taxes for taxable years beginning after Dec. 31, 1974.
- Mar. 19, 1975  
No. 76  
(196)
- (Percy) Increases tax on distilled spirits from \$10.50 per gallon to \$15.75 per gallon; increases the tax on distilled spirits and wines from 30¢ per gallon to 45¢ per gallon; increases the tax on cordials and liquors containing wine from \$1.02 per gallon to \$2.88 per gallon; increases the tax on blending of beverage brandies from 30¢ per gallon to 45¢ per gallon; increases the tax on wines based on their alcoholic content by 50% in each category.
- Mar. 19, 1975  
No. 77  
(197)
- (Percy) Increases Federal excise tax on tobacco products by 100%.
- Mar. 19, 1975  
No. 78  
(198)
- (Percy) Provides that No. 1 and No. 2 fuel oil which is not sold for diesel fuel be marked with a dye and prohibits the use of dyed fuel oil for diesel fuel use.
- Mar. 19, 1975  
No. 79  
(199)
- (Percy) Limits the foreign tax credit for income from foreign oil and gas extraction to 62.8% of foreign earned income and repeals the "per country" limitation for computing foreign tax credits, thereby requiring U.S.-based corporations with foreign income from oil and gas extraction to consolidate foreign income on a worldwide basis. To the extent foreign losses offset U.S. income, any tax benefits provided would be recaptured in subsequent years when foreign income is earned or there is a disposition of foreign assets.
- Mar. 19, 1975  
No. 80  
(200)
- (Percy) Increases the tax rebate for individuals to a maximum of \$450. Taxpayers with 1974 income tax liability of less than \$100 would receive a refund of all taxes paid. The \$450 maximum rebate to be phased down to \$100 as adjusted gross income increases from \$20,000 to \$30,000. The rebate would equal 10% of the tax liability for 1974.
- Mar. 19, 1975  
No. 81  
(201)
- (Percy) Reduces individual income tax rates for persons with taxable income below \$6,000 and provides a \$210 tax savings for married couples filing joint returns with taxable income over \$8,000 and a \$100 tax savings for unmarried individuals with taxable income over \$8,000.

## Amendments Rejected—Continued

## TAX EXEMPTION FOR HOMEOWNER'S ASSOCIATIONS, ETC.

Providing that a homeowner's association, etc., may be exempt from taxation if it is organized and operated exclusively for the operation, management, preservation, maintenance and repair of (1) the residential units owned by its members or (2) the common areas or facilities owned by the association or its members.

## DYING OF CERTAIN HEATING OIL

Requiring that certain heating fuel oil be colored with an oil soluble dye, so that such non-taxed fuel oil may be distinguishable from taxable diesel fuel oil for highway use. The Administrator of the Federal Energy Administration would determine the appropriate soluble dye and the point of the petroleum distribution system to add the dye; and he may enter the premises (during business hours) to inspect for violations. Violators would be subject to a fine of not more than \$25,000, or imprisonment of not more than 5 years, or both.

HOUSE AND SENATE VOTES ON THE CONFERENCE  
REPORT

Mar. 20, 1975.—Senate agreed to conference report by rollcall vote (No. 117) of 45 yeas, 16 nays (Congressional Record 86202).

Mar. 20, 1975.—House agreed to conference report by rollcall vote (No. 90) of 287 yeas, 125 nays, after taking the following action:

*Rejected:*

Motion to recommit the conference report to the committee of conference by rollcall vote (No. 98) of 107 yeas, 211 nays (Congressional Record H2107).

*Points of order were overruled against:*

Section 208 (credit for purchase of new principal residence); and

Section 602 (taxation of earnings and profits of controlled foreign corporations and their shareholders).

*Points of order were sustained against:*

Section 702 (special payments to recipients of benefits under certain retirement and survivor benefit programs). Subsequently, rejected a motion to strike the section; and

Section 701 (certain unemployment compensation).

H. Res. 358, the rule waiving points of order against the consideration of the conference report, was agreed to earlier by rollcall vote (No. 91) of 240 yeas, 172 nays (Congressional Record H2372).

## BILL SIGNED

Mar. 20, 1975. — Signed by the President.

(Public Law 94-12)

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 2166★—Continued

## AMENDMENTS—Continued

- Mar. 19, 1975  
No. 82  
(202)
- (Hartke) Eliminates foreign tax credit for taxes paid on foreign oil-related income (including income from extraction, processing, transportation, and distribution or sale of minerals from oil or gas wells or their primary products). A deduction for foreign taxes paid would be permitted. A tax at the rate of 24% would then be imposed on foreign oil-related income.
- Mar. 19, 1975  
No. 83  
(203)
- (Mondale, Humphrey, Ribicoff) Increases the minimum standard deduction (low-income allowance) from \$1,300 under present law to \$1,800 for all taxpayers. Increases the percentage standard deduction from 15% under present law to 10% and increases the maximum standard deduction from \$2,000 to \$2,500 for individuals and \$3,000 for married couples filing joint returns.
- Mar. 19, 1975  
No. 84  
(204)
- (Hollings for Kennedy) Provides that 10% investment tax credit on qualified investment plus 16% for net new investment be made available for new business investments.
- Mar. 19, 1975  
No. 85  
(205)
- (Hollings for Kennedy) Provides a \$50 refundable tax credit for each exemption which a taxpayer is entitled to claim. The amount of this credit is phased down to \$25 as adjusted gross income increases from \$20,000 to \$30,000.
- Mar. 19, 1975  
No. 86  
(206)
- (Hollings for Kennedy) Increases the dollar check off from \$1 to \$2 for individual taxpayers and from \$2 to \$4 in the case of a married couple filing a joint return where both check off \$2 for Presidential Election Campaign Fund.
- Mar. 19, 1975  
No. 87  
(207)
- (Hollings, Kennedy, Magnuson)
- (1) Limits foreign tax credits attributable to oil and gas extraction to 14% of foreign income;
  - (2) repeals the "per country" limitation thereby requiring all U.S. corporations to consolidate foreign income and losses on a worldwide basis rather than on a per country basis which permits foreign subsidiaries to offset their losses against the income of the U.S. parent corporation;
  - (3) provides that where worldwide consolidated income produces a loss which offsets U.S. source income, in subsequent years the tax benefit from such losses would be recaptured against foreign earnings or gains from the disposition of foreign assets;
  - (4) prohibits DISC benefits for export of natural resources for scarce commodities (determined under the Export Administration Act of 1969);



## TITLE AND DESCRIPTION

**ACTION**  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
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H.R. 2166★—Continued

## AMENDMENTS—Continued

(5) denies investment tax credit for drilling rigs used in international and territorial waters of the Southern Hemisphere; and (6) repeals allowance for percentage depletion for oil and natural gas as of January 1, 1975. Exemptions for natural gas sold under fixed price contracts and "regulated natural gas" as well as geothermal wells would be provided. In addition, an exemption for independent producers of oil and gas with no retail outlets would be allowed percentage depletion for up to 1,000 barrels per day of production or up to 6,000,000 cubic feet per day in the case of natural gas production.

<p>Mar. 19, 1975 No. 88 (208)</p>	<p>(Hollings, Kennedy, Magnuson) Repeals allowance for percentage depletion for oil and natural gas as of Jan. 1, 1975. Exemptions for natural gas sold under fixed price contracts and "regulated natural gas" as well as geothermal wells would be provided. In addition, an exemption for independent producers of oil and gas with no retail outlets would be allowed percentage depletion for up to 1,000 barrels per day of production or up to 6,000,000 cubic feet per day in the case of natural gas production.</p>
<p>Mar. 19, 1975 No. 89 (209)</p>	<p>(Hartke) Eliminates foreign tax credit for taxes paid on foreign oil-related income. A deduction for foreign taxes paid would be permitted. A tax at the rate of 24% would then be imposed on foreign oil-related income.</p>
<p>Mar. 19, 1975 No. 90 (210)</p>	<p>(Dole) Modifies the "plow back" provision to permit producers required to reinvest certain funds to enable them to make such reinvestments in used as well as new property.</p>
<p>Mar. 19, 1975 No. 91 (211)</p>	<p>(Dole) Allows producers operating stripper wells percentage depletion without being required to make reinvestments in additional energy related investments.</p>
<p>Mar. 19, 1975 No. 92 (212)</p>	<p>(Stevens) Exempts the first 1,000 barrels of oil and the first 6,000,000 cubic feet of natural gas produced from any well located in Alaska or on the Outer Continental Shelf from repeal of percentage depletion for oil and natural gas.</p>
<p>Mar. 19, 1975 No. 93 (213)</p>	<p>(Bentsen) Exempts the first 1,000 barrels of oil and the first 6,000,000 cubic feet of natural gas produced from any well located in Alaska or on the Outer Continental Shelf from repeal of percentage depletion for oil and natural gas.</p>
<p>Mar. 19, 1975 No. 94 (214)</p>	<p>(Buckley) Provides that individual income tax brackets will be adjusted annually to reflect any increases which have taken place in the Consumer Price Index during the preceding year for purposes of this amendment.</p>

## TITLE AND DESCRIPTION

H.R. 2166★—Continued

## AMENDMENTS—Continued

- Mar. 19, 1975**  
**No. 95**  
**(215)** (Fannin) Provides for tax credit or deduction for the installation of solar heating and cooling equipment in a principal residence or place of business.
- Mar. 19, 1975**  
**No. 96**  
**(216)** (Hollings, Hathaway, Jackson, Kennedy, Magnuson) Limits the exemption for small producers of oil and natural gas to 1,000 barrels per day of oil or up to 6,000,000 cubic feet per day for natural gas.
- Mar. 19, 1975**  
**No. 97**  
**(217)** (Bellmon) Provides an increase in the Federal estate tax exemption from \$60,000 under present law to \$150,000, and grants an election to taxable estates not in excess of \$300,000 to pay the Federal estate tax in two or more equal installments over not more than 10 years.
- Mar. 19, 1975**  
**No. 98**  
**(218)** (Bellmon) Provides exemption from repeal of percentage depletion for natural gas where a gas well exceeds a depth of 15,000 feet.
- Mar. 19, 1975**  
**No. 99**  
**(219)** (Bellmon) Exempts natural gas from repeal of percentage depletion.
- Mar. 20, 1975**  
**No. 100**  
**(221)** (Cranston)  
(a) Eliminates foreign tax credit for taxes paid on foreign oil-related income (including income from extraction, processing, transportation, and distribution or sale of minerals from oil or gas wells or their primary products). A deduction for foreign taxes paid would be permitted;  
(b) requires that earnings and profits of controlled foreign corporations be included currently in the income of U.S. shareholders;  
(c) prohibits DISC benefits for export of natural resources for scarce commodities (determined under the Export Administration Act of 1969); and  
(d) repeals allowance for percentage depletion for oil and natural gas as of Jan. 1, 1975. Exemptions for natural gas sold under fixed price contracts and "regulated natural gas" as well as geothermal wells would be provided. In addition, an exemption for independent producers of oil and gas with no retail outlets would be allowed percentage depletion for up to 3,000 barrels per day of production or up to 18,000,000 cubic feet per day in the case of natural gas production.
- Mar. 24, 1975**  
**No. 101**  
**(222)** (Mansfield) Provides for the Secretary of the Treasury to make a one-time payment of \$100 to each person who in March 1975 was a recipient of social security, supplemental security income, or railroad retirement benefits.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
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## H.R. 2166★—Continued

## AMENDMENTS—Continued

- Mar. 21, 1975**  
**No. 102**  
**(223)** (Hart of Michigan) Amends Finance Committee provision granting taxpayers election to forgo net operating loss carryforwards in exchange for a lengthened period for operating loss carrybacks so as to be effective for taxable years beginning after Jan. 1, 1971.
- Mar. 21, 1975**  
**No. 103**  
**(224)** (Hart of Michigan) Revises the Finance Committee provision requiring that 25% of the tax benefits derived from an extended period (8 years, generally) for the carryback of net operating losses, the first time elected, be contributed to an employee stock ownership plan (ESOP). The amendment would permit the transfer to a SUB plan of 60% of the amount otherwise required to be made to an ESOP.
- Mar. 20, 1975**  
**No. 104**  
**(225)** (Hollings, Kennedy, Magnuson) Provides that a limited partner in a partnership or in a joint venture would not be permitted percentage depletion in an amount which exceeds his income from his interest in the partnership or joint venture.
- Mar. 20, 1975**  
**No. 105**  
**(226)** (Hollings, Kennedy, Magnuson) Repeals the depletion allowance for taxpayers engaged in transporting crude oil, petroleum products, or natural gas in interstate commerce.
- Mar. 20, 1975**  
**No. 106**  
**(227)** (Hollings, Kennedy, Magnuson) Provides that for a period of two years following enactment oil and gas leases may not be transferred for the purpose of qualifying taxpayers for the maximum daily oil and gas production for which percentage depletion would be allowed.
- Mar. 20, 1975**  
**No. 107**  
**(228)** (Hollings, Kennedy, Magnuson) Repeals the depletion allowance for any taxpayer engaged in the refining of oil or natural gas.
- Mar. 20, 1975**  
**No. 108**  
**(229)** (Hollings, Kennedy, Magnuson) Repeals the depletion allowance for any taxpayer engaged in the refining of oil or natural gas.
- Mar. 20, 1975**  
**No. 109**  
**(230)** (Hollings, Kennedy, Magnuson) Repeals the depletion allowance for the first 1,000 barrels per day of oil production and 6 million cubic feet of natural gas production produced by a partnership.
- Mar. 20, 1975**  
**No. 110**  
**(231)** (Hollings, Kennedy, Magnuson) Limits the depletion allowance to the first 1,000 barrels per day of oil production and 6 million cubic feet of natural gas production.

TITLE AND DESCRIPTION

H.R. 2166★—Continued

AMENDMENTS—Continued

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|--|--|
| <p>Mar. 20, 1975<br/>No. 111<br/>(232)</p> | <p>(Hollings, Kennedy, Magnuson) Provides that for a period of two years following enactment oil and gas leases may not be transferred for the purpose of qualifying taxpayers for the maximum daily oil and gas production for which percentage depletion would be allowed.</p>   |
| <p>Mar. 20, 1975<br/>No. 112<br/>(233)</p> | <p>(Hollings, Kennedy, Magnuson) Repeals the depletion allowance for taxpayers engaged in transporting crude oil, petroleum products, or natural gas in interstate commerce.</p>   |
| <p>Mar. 20, 1975<br/>No. 113<br/>(234)</p> | <p>(Hollings, Kennedy, Magnuson) Provides that a limited partner in a partnership or in a joint venture would not be permitted percentage depletion in an amount which exceeds his income from his interest in the partnership or joint venture.</p>   |
| <p>Mar. 20, 1975<br/>No. 114<br/>(235)</p> | <p>(Hollings, Kennedy, Magnuson) Limits the depletion allowance for partnerships to the first 1,000 barrels per day of oil production and 6 million cubic feet of natural gas production.</p>  |
| <p>Mar. 20, 1975<br/>No. 115<br/>(236)</p> | <p>(Hollings, Haskell, Kennedy, Magnuson) Repeals the depletion allowance for royalty income exceeding \$20,000 per annum.</p>   |
| <p>Mar. 20, 1975<br/>No. 116<br/>(237)</p> | <p>(Hollings, Kennedy, Magnuson) Repeals the depletion allowance for royalty income exceeding \$20,000 per annum.</p>  |
| <p>Mar. 20, 1975<br/>No. 117<br/>(238)</p> | <p>(Hollings) Repeals allowance for percentage depletion for oil and natural gas as of Jan. 1, 1975. Exemptions for natural gas sold under fixed price contracts and "regulated natural gas" as well as geothermal wells would be provided. In addition, an exemption for independent producers of oil and gas with no retail outlets or refineries would be allowed percentage depletion for up to 1,000 barrels per day of production or up to 6,000,000 cubic feet per day in the case of natural gas production.</p> |
| <p>Mar. 20, 1975<br/>No. 118<br/>(239)</p> | <p>(Bumpers, Hart of Colorado) Strikes Finance Committee provision granting a 5% tax credit for the purchase of new or used homes used as the taxpayer's principal residence.</p>  |
| <p>Mar. 20, 1975<br/>No. 119<br/>(240)</p> | <p>(Bumpers, Biden, Stone) Strikes Finance Committee provision granting a tax rebate to individuals of their 1974 individual income taxes.</p>   |

TITLE AND DESCRIPTION

H.R. 2166★—Continued

AMENDMENTS—Continued

- Mar. 20, 1975**  
**No. 120**  
**(241)** (Pastore, Bayh, Cannon, Gravel, Hartke, Humphrey, Jackson, Magnuson, Pell, Ribicoff, and Williams) Provides an 8.7 percent increase in social security and supplemental security income retroactive to the start of this year (this would replace the estimated 8.7 percent increase which will automatically take place effective with the July 1975 checks under present law).
- Mar. 20, 1975**  
**No. 121**  
**(242)** (Roth) Increases the tax rebate for individuals to a maximum of \$500 and a minimum of \$200. Taxpayers with 1974 income tax liability of less than \$300 would receive a refund of all taxes paid. The \$500 maximum rebate would be phased down to \$200 as adjusted gross income increases from \$35,000 to \$40,000. The rebate would equal 15% of the tax liability for 1974. The investment tax credit would be increased from 7% (4% in the case of public utilities) to 10%, permanently. A limit of \$100 million on the extent to which a single company can benefit from the increased investment credit rate would be provided. No more than \$75,000 of used property would be eligible for the investment tax credit.
- Mar. 20, 1975**  
**No. 122**  
**(243)** (Dole) Limits allowance for percentage depletion for oil and natural gas to the first 3,000 barrels of average daily production of crude oil and first 18,000,000 cubic feet of average daily production of natural gas.
- Mar. 20, 1975**  
**No. 123**  
**(244)** (Humphrey) Modifies Finance Committee provision granting a 5% tax credit (maximum of \$2,000) for the purchase of new or used homes (including mobile homes) used as the taxpayer's principal residence, to make the provision applicable only to new principal residences and phases out credit by 20% of adjusted gross income over \$15,000. No credit would be provided to persons with adjusted gross income in excess of \$25,000.
- Mar. 20, 1975**  
**No. 124**  
**(245)** (Humphrey) Modifies Finance Committee provision granting a 5% tax credit for the purchase of new or used homes used as the taxpayer's principal residence, to make the provision applicable only to new principal residences and phases out credit by 20% of adjusted gross income over \$15,000. No credit would be provided to persons with adjusted gross income in excess of \$25,000.
- Mar. 20, 1975**  
**No. 125**  
**(246)** (Bartlett) Limits percentage depletion allowance for producers to 14% unless producers "plow back" percentage depletion tax benefits into additional domestic exploration, development and production of oil and gas.

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION

H.R. 2166★—Continued

AMENDMENTS—Continued

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| <p>Mar. 20, 1975<br/>No. 126<br/>(247)</p> | <p>(Bartlett) Limits percentage depletion allowance for producers unless producers "plow back" percentage depletion tax benefits into additional domestic exploration, development and production of oil and gas.</p>   |
| <p>Mar. 20, 1975<br/>No. 127<br/>(248)</p> | <p>(Bartlett) Limits percentage depletion allowance for producers unless producers "plow back" percentage depletion tax benefits into additional domestic exploration, development and production of oil and gas.</p>   |
| <p>Mar. 20, 1975<br/>No. 128<br/>(249)</p> | <p>(Bartlett) Limits percentage depletion allowance for producers unless producers "plow back" percentage depletion tax benefits into additional domestic exploration, development and production of oil and gas.</p>   |
| <p>Mar. 20, 1975<br/>No. 129<br/>(250)</p> | <p>(Bartlett) Retains the depletion allowance for oil and gas wells deeper than 12,500 feet.</p>  |
| <p>Mar. 20, 1975<br/>No. 130<br/>(251)</p> | <p>(Bartlett) Allows both new and used equipment to qualify for the plowback provision.</p>   |
| <p>Mar. 20, 1975<br/>No. 131<br/>(252)</p> | <p>(Bartlett) Allows both new and used equipment to qualify for the plowback provision.</p>   |
| <p>Mar. 20, 1975<br/>No. 132<br/>(253)</p> | <p>(Bartlett) Retains a depletion allowance for production of oil which is classified as "old" oil under the Emergency Petroleum Act.</p>   |
| <p>Mar. 20, 1975<br/>No. 133<br/>(254)</p> | <p>(Bartlett) Retains the depletion allowance for the first 1,000 barrels per day of oil or 6 million cubic feet per day of natural gas of each well on the Outer Continental Shelf and also retains the depletion allowance for oil and gas produced from wells deeper than 12,500 feet.</p> |
| <p>Mar. 20, 1975<br/>No. 134<br/>(255)</p> | <p>(Bartlett) Retains the depletion allowance for the first 1,000 barrels per day of oil or 6 million cubic feet per day of natural gas of each well on the Outer Continental Shelf and also retains the depletion allowance for oil and gas produced from wells deeper than 12,500 feet.</p> |
| <p>Mar. 20, 1975<br/>No. 135<br/>(256)</p> | <p>(Bartlett) Exempts a producer's share of production from an oil well which produced less than 10 barrels per day during the preceding calendar year.</p>   |

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## H.R. 2166★—Continued

## AMENDMENTS—Continued

- Mar. 20, 1975**  
**No. 136**  
**(258)** (Hollings) Repeals allowance for percentage depletion for oil and natural gas as of Jan. 1, 1975. Exemptions for natural gas sold under fixed price contracts and "regulated natural gas" as well as geothermal wells would be provided. In addition, an exemption for independent producers of oil and gas with no retail outlets would be allowed percentage depletion for up to 1,000 barrels per day of production or up to 6,000,000 cubic feet per day in the case of natural gas production.
- Mar. 20, 1975**  
**No. 137**  
**(259)** (Brooke) Provides total disregard of payments made by reason of sec. 43 of the Code for all Federal, State and local programs financed in whole or part by Federal funds. Strikes out sec. 203(c) of the bill which provides for counting such payments as income for purposes of AFDC.
- Mar. 20, 1975**  
**No. 138**  
**(260)** (Nelson, Brock) Makes Finance Committee provision granting temporary increase in corporate surtax exemption and reducing basic corporate tax rate to 18% a permanent change.
- Mar. 20, 1975**  
**No. 139**  
**(262)** (Hart of Michigan, Griffin, Percy, Roth) Amends Finance Committee provision granting taxpayers election to forego net operating loss carryforwards in exchange for a lengthened period for operating loss carrybacks so as to be effective for taxable years beginning after Jan. 1, 1971. The Finance Committee provision also requires that 25% of the tax benefits derived from an extended period (8 years, generally) for the carryback of net operating losses, the first time elected, be contributed to an employee stock ownership plan (ESOP). Alternatively, a contribution of not more than 60% of this otherwise required transfer to an employee stock ownership plan was permitted to be made to a supplemental unemployment compensation benefit plan (SUB). The amendment would increase the authorized transfer to a SUB plan to 100% of the amount otherwise required to be made to an ESOP.
- Mar. 20, 1975**  
**No. 140**  
**(263)** (Stafford) Strikes Finance Committee provision repealing 10% excise tax on trucks, etc., and 8% excise tax on truck parts.
- Mar. 20, 1975**  
**No. 141**  
**(264)** (Hollings) Provides for the regulation of natural gas in intrastate as well as interstate commerce by a statutory pricing formula.
- Mar. 20, 1975**  
**No. 142**  
**(265)** (Hollings) Provides for the regulation of natural gas in intrastate as well as interstate commerce by a statutory pricing formula.

## TITLE AND DESCRIPTION

H.R. 2166★—Continued

## AMENDMENTS—Continued

- Mar. 20, 1975  
No. 143  
(266) (Kennedy) Provides a \$50 refundable tax credit for each exemption which a taxpayer is entitled to claim. The amount of this credit is phased down to \$25 as adjusted gross income increases from \$20,000 to \$30,000.
- Mar. 20, 1975  
No. 144  
(267) (Kennedy) Provides that 10% investment tax credit on qualified investment plus 15% for net new investment is defined as investment in qualified property in excess of the average amount of qualified investment made by the taxpayer during the most recent preceding three taxable years (excluding investment credit carryovers and carrybacks).
- Mar. 20, 1975  
No. 145  
(268) (Kennedy) Increases the dollar check-off from \$1 to \$2 for individual taxpayers and from \$2 to \$1 in the case of a married couple filing a joint return where both check off \$2 for Presidential Election Campaign Fund.
- Mar. 20, 1975  
No. 146  
(269) (Hart of Michigan, Griffin, Percy, Roth) Amends Finance Committee provision granting taxpayers election to forego net operating loss carryforwards in exchange for a lengthened period for operating loss carrybacks so as to be effective for taxable years beginning after Jan. 1, 1974. The Finance Committee provision also required that 25% of the tax benefits derived from an extended period (8 years, generally) for the carryback of net operating losses, the first time elected, be contributed to an employee stock ownership plan (ESOP). Alternatively, a contribution of not more than 50% of this otherwise required transfer to an employee stock ownership plan was permitted to be made to a supplemental unemployment compensation benefit plan (SUB). The amendment would increase the authorized transfer to a SUB plan to 100% of the amount otherwise required to be made to an ESOP.
- Mar. 20, 1975  
No. 147  
(270) (Hiden for Bumpers, Hart of Colorado) Strikes Finance Committee provision granting a 5% tax credit (maximum of \$2,000) for the purchase of new or used homes (including mobile homes) used as the taxpayer's principal residence.
- Mar. 20, 1975  
No. 148  
(271) (Hiden, Bumpers, Garn, Mansfield, Nunn, Stevenson, Stone, Weicker) Strikes title I of the bill, "Refund of 1974 Individual Income Taxes."
- Mar. 20, 1975  
No. 149  
(273) (Percy) Increases the excise tax on distilled spirits.
- Mar. 20, 1975  
No. 150  
(274) (Percy) Increases the excise tax on tobacco.



## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 2166★—Continued

## AMENDMENTS—Continued

Mar. 20, 1975 (Huskell, Humphrey, Mondale Ribicoff) In-  
No. 151 creases the percentage standard deduction from  
(275) 15% under present law to 10% and increases  
the maximum standard deduction from \$2,000  
to \$2,500 for individuals and \$3,000 for married  
couples filing joint returns.

H.R. 2177★

June 10, 1976

To exempt from duty certain aircraft components and materials  
installed in aircraft previously exported from the United States  
where the aircraft is returned without having been advanced in  
value or improved in condition while abroad.

June 15, 1976. Referred to Office of Management and Budget, Special  
Representative for Trade Negotiations, International Trade  
Commission, Departments of the Treasury and Commerce.

Aug. 9, 1976. Report from Department of Commerce (no objection).

Aug. 13, 1976. Report from the Special Representative for Trade  
Negotiations (no objection).

Aug. 19, 1976. Report from the Office of Management and Budget  
(no objection).

Aug. 19, 1976. Report from the International Trade Commission  
(analysis).

## PUBLIC HEARING

Aug. 24, 1976. Public hearing. Printed.

## BILL REPORTED

Sept. 29, 1976. Reported favorably to the Senate (S. Rept. 94-1319),  
with the following amendments:

(a) amends the Generalized System of Preferences under the  
Trade Act of 1974 to permit the President to designate as  
beneficiary developing countries eligible for duty free treat-  
ment those countries which are members of the Organization  
of Petroleum Exporting Countries but did not embargo the  
United States during 1973; and

(b) amends the General Headnotes of the Tariff Schedules of  
the United States to provide that the classification of fabric  
as being cotton or man-made fiber will be made on the basis  
of the weight of cotton and man-made fiber in the fabric  
rather than on the basis of the value of cotton and man-made  
fibers, as under present law.

## SENATE ACTION

Oct. 1, 1976. Passed by the Senate, by voice vote (Congressional  
Record S17740), after disagreeing to the committee amendments.

## BILL SIGNED

Oct. 15, 1976. Bill signed by the President.

(Public Law 94-511)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<b>H.R. 2181★</b>	May 19, 1976	<p>May 26, 1976.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury and Commerce.</p> <p>June 28, 1976.—Report from the Special Representative for Trade Negotiations (no objection).</p> <p>June 28, 1976.—Favorable report from the Department of Commerce.</p> <p>Aug. 10, 1976.—Report from the International Trade Commission (analysis).</p> <p>Aug. 18, 1976.—Favorable report from Office of Management and Budget.</p>
<p>To amend the Tariff Schedules of the United States to provide duty-free treatment of any aircraft engine used as a temporary replacement for an aircraft engine being overhauled within the United States if duty was paid on such replacement engine during a previous importation.</p>		<b>PUBLIC HEARING</b>
		Aug. 21, 1976. Public hearing.—Printed.
		<b>BILL REPORTED</b>
		<p>Sept. 22, 1976.—Ordered reported with an amendment modifying the meat import quota law to subject to the meat import quota law on foreign unprocessed meat if it is processed in a Foreign Trade Zone.</p> <p>Sept. 23, 1976. Committee added an amendment permitting the importation of animal feeds which are not less than 6 percent by weight soybeans duty free.</p> <p>Sept. 29, 1976. Reported favorably to the Senate (S. Rept. 94-1351), with amendments described above.</p>
		<b>SENATE ACTION</b>
		<p>Oct. 1, 1976. Passed by the Senate, by voice vote (Congressional Record 817721), after adopting the following amendments:</p> <p>(a) <i>committee amendments</i>, en bloc, by voice vote (Congressional Record 817720); and</p> <p>(b) <i>Curtis floor amendment</i> changing the effective date of the act to Sept. 30, 1976, by voice vote (Congressional Record 817721).</p>
		<b>HOUSE ACTION</b>
		<p>Oct. 1, 1976. House disagreed to the Senate amendment relating to animal feeds.</p> <p>Oct. 1, 1976. Agreed to the Senate amendments, with an amendment postponing the Senate provision relating to meat imports until Feb. 1, 1977, by voice vote (Congressional Record H2113).</p>
<b>H.R. 2174★</b>	Aug. 23, 1976	<p>Aug. 21, 1976. Public hearing. Printed.</p> <p>Sept. 29, 1976. Reported favorably to the Senate (S. Rept. 94-1348), with an amendment modifying the House bill language relating to the procedures for calculating the amount of any credit or refund of tax in cases where tires (either new or retreaded) are returned pursuant to warranty adjustments. These modifications base the refund or credit of tax on the discount received compared to the price of the replacement tire (rather than based on that reduction compared to the cost of the original tire) and attach the credit or refund to the warranty adjustment received by the holder of the warranty (which usually is the ultimate consumer but which in some cases may be a private brand dealer).</p>
<p>To amend the Internal Revenue Code of 1954 to provide refunds in the case of certain uses of tread rubber, and for other purposes. (Provides for a credit or refund of the tread rubber tax on recapped or retreaded tires under circumstances where a credit or refund would be available for the tax on a new tire.)</p>		

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<b>H.R. 2562</b> For the relief of Charles P. Bailey.	Apr. 17, 1975	Sept. 26, 1975.—Referred to Office of Management and Budget and Department of the Treasury. Dec. 31, 1975.—Adverse report from Department of the Treasury.
<b>H.R. 2634★</b> To increase the temporary debt limitation and to extend such temporary limitation until June 30, 1975.	Feb. 5, 1975	Feb. 7 and 10, 1975.—Public hearings.—Printed. Feb. 17, 1975.—Reported favorably to the Senate (S. Rept. 94-12), without amendment. Feb. 18, 1975.—Debated and passed by the Senate, by rollcall vote (No. 10) of 70 yeas, 20 nays (Congressional Record 82049), after rejecting the following amendment: <i>Buckley floor amendment</i> eliminating a ceiling on the national debt, by rollcall vote (No. 9) of 20 yeas, 70 nays (Congressional Record 82049). Feb. 19, 1975.—Signed by the President.
<b>AMENDMENT</b>		
<b>Feb. 17, 1975</b> <b>No. 1</b> <b>(12)</b> (Hollings, Stone) Limits the number of civilian officers and employees in the executive branch.		<b>(Public Law 94-3)</b>
<b>H.R. 2984</b> To amend sec. 4041(d)(2)(G) of the Internal Revenue Code of 1954. (Permits, with restriction, Government officials to be reimbursed by private foundations for part of the cost of foreign travel.)	May 19, 1976	May 20, 1976.—Referred to Office of Management and Budget and Department of the Treasury. Aug. 24, 1976.—Public hearing.—Printed.
<b>H.R. 3052★</b> To amend sec. 512(b)(5) of the Internal Revenue Code of 1954 with respect to the tax treatment of the gain on the lapse of options to buy or sell securities. (Excludes from the term "unrelated business taxable income" all gains on the lapse or termination of options to buy or sell securities when the options have been written in connection with an exempt organization's investment activities.)	June 10, 1976	June 11, 1976.—Referred to Office of Management and Budget and Department of the Treasury. <p style="text-align: center;"><b>PUBLIC HEARING</b></p> Aug. 24, 1976.—Public hearing.—Printed. <p style="text-align: center;"><b>BILL REPORTED</b></p> Aug. 26, 1976.—Reported favorably to the Senate (S. Rept. 94-1172), without amendment. <p style="text-align: center;"><b>FURTHER COMMITTEE ACTION</b></p> Aug. 30, 1976.—Committee approved an amendment extending the present withholding rates until Sept. 15, 1976, and agreed the amendment would be offered to H.R. 3052. <p style="text-align: center;"><b>SENATE ACTION</b></p> Aug. 31, 1976.—Passed by the Senate, by voice vote (Congressional Record 815043), after adopting a <i>Long floor amendment</i> for the committee, extending the present withholding rates until Sept. 15, 1976, by voice vote (Congressional Record 815043). <p style="text-align: center;"><b>HOUSE ACTION</b></p> Sept. 1, 1976.—House concurs in the Senate amendment. <p style="text-align: center;"><b>BILL SIGNED</b></p> Sept. 3, 1976.—Signed by the President. <p style="text-align: center;"><b>(Public Law 94-396)</b></p>

**ACTION**  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

**H.R. 3035★****June 10, 1976**

To amend certain provisions of the Internal Revenue Code of 1954 relating to distilled spirits, and for other purposes.

(House bill):

- (a) eliminates the requirement that the name of the distiller be placed upon gin or vodka bottled in bond for export;
- (b) extends to distilled spirits that are imported and then packaged or bottled in the United States for export the same tax drawback benefits given to domestically produced spirits that are packaged or bottled for export;
- (c) allows distilled spirits to be returned to bonded premises of distilled spirits plants or to export storage facilities, with benefit of tax credit or refund, etc., for storage pending exportation and certain other preferred dispositions (e.g., use on vessels and aircraft transfer to foreign-trade zones);
- (d) allows spirits bottled in bond, or returned to an export storage facility for export, to be transferred without payment of tax to customs bonded warehouses for storage pending exportation;
- (e) allows spirits to be withdrawn from bonded premises without payment of tax for purposes of research, development, or testing;
- (f) relaxes the conditions under which bonded spirits may be mingled;
- (g) allows gin to be made with the extracted oils of juniper berries and other aromatics, as well as with the juniper berries and other aromatics themselves, without payment of the rectification tax; and
- (h) enables taxes on distilled spirits brought into this country from Puerto Rico or the Virgin Islands to be abated, remitted, credited, or refunded in appropriate cases of loss or voluntary destruction just as are the taxes imposed on domestic distilled spirits.)

June 15, 1976.—Referred to Office of Management and Budget and Department of the Treasury.

Aug. 24, 1976.—Public hearing.—Printed.

Sept. 20, 1976. Reported favorably to the Senate (S. Rept. 94-1317), with the following amendments:

- (a) revising the provision concerning the placing of the name of the distillery on gin or vodka bottled in bond for export, to eliminate the labeling requirement for all spirits bottled in bond; and
- (b) delaying the effective date for items (c) and (d) described in the left column, until after Oct. 1, 1977.

**H.R. 3603★****July 13, 1976**

To amend sec. 5051 of the Internal Revenue Code of 1954 (relating to the Federal excise tax on beer).

Sept. 30, 1976. Bill held at the desk.

Sept. 30, 1976. Passed by the Senate, without amendment, by voice vote (Congressional Record 817233).

Oct. 17, 1976. Signed by the President.

(Public Law 94-329)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<b>H.R. 4047★</b> For the relief of Jack R. Mianer. (Extends until Sept. 18, 1977, a temporary importation bond covering the schooner <i>Panda</i> .)	May 19, 1976	May 26, 1976.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury and Commerce. June 22, 1976. Report from Department of the Treasury (no objection). June 29, 1976.—Report from the Department of Commerce (no objection). Aug. 10, 1976.—Report from the International Trade Commission (analysis). Aug. 19, 1976.—Report from Office of Management and Budget (no objection). Aug. 24, 1976. Public hearing.—Printed. Sept. 22, 1976.—Reported favorably to the Senate (S. Rept. 94-1297), without amendment.
<b>H.R. 5071★</b> To amend sec. 584 of the Internal Revenue Code of 1954 with respect to the treatment of affiliated banks for purposes of the common trust fund provisions of such code.	May 17, 1976	May 26, 1976.—Referred to Office of Management and Budget and Department of the Treasury.  <b>PUBLIC HEARING</b> Aug. 24, 1976. Public hearing.—Printed.  <b>BILL REPORTED</b> Aug. 27, 1976. Reported favorably to the Senate (S. Rept. 94-1183), without amendment.  <b>SENATE ACTION</b> Sept. 11, 1976. Passed by the Senate, by voice vote (Congressional Record 815705), after adopting a <i>Long door amendment</i> continuing the withholding tax rates until Oct. 1, 1976, by voice vote (Congressional Record 815705).  <b>HOUSE ACTION</b> Sept. 11, 1976. House concurs in the Senate amendment, by voice vote (Congressional Record H10033).  <b>BILL SIGNED</b> Sept. 17, 1976. Signed by the President. <b>(Public Law 94-414)</b>
<b>H.R. 5161</b> To amend sec. 451 of the Internal Revenue Code of 1954 to provide for a special rule for the inclusion in income of magazine sales for display purposes.	Aug. 3, 1976	Aug. 9, 1976. Referred to Office of Management and Budget and Department of the Treasury. Aug. 24, 1976. Public hearing.—Printed.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5559★

June 27, 1975

July 2, 1975.—Referred to Office of Management and Budget and Department of the Treasury.

To amend section 853(a) of the Internal Revenue Code to provide for exclusion of income from the temporary rental of railroad rolling stock by foreign corporations.

## BILL REPORTED

## AMENDMENTS

- Nov. 3, 1975  
No. 1  
(1632)
- (Hathaway) Provides that individuals engaged in small fishing operations on a share basis shall be covered under social security as self-employed persons rather than as employees.
- Nov. 3, 1975  
No. 2  
(1633)
- (Hathaway) (a) Allows implementation of the Federal State Tax Collection Act of 1972 as soon as any one State desired it; (b) extends from November 1 to January 1 of the following year the period during which a State could make alterations in their own tax code to take into account any last minute changes the Federal Government may have made in its tax code; and (c) allows States to provide their citizens with a credit for sales taxes against their State income taxes and still be eligible for piggybacking.
- Dec. 11, 1975  
No. 3  
(1255)
- (Hartke) Provides for a 6-month extension of the housing tax credit.

Dec. 12, 1975.—Reported favorably to the Senate (S. Rept. 94-518), with the following amendments:

- (a) continuing present withholding rates until June 30, 1976;
- (b) providing for a 6-month increase in the minimum standard deduction, to \$1,500 for single persons and to \$2,200 in the case of joint returns, and providing that the percentage standard deduction, which was increased to 16% by the Tax Reduction Act of 1975, would be continued at 10% for an additional 6 months (the maximum standard deduction would be increased for 6 months to \$2,500 for single persons and \$2,800 in the case of joint returns);
- (c) providing for 6 months, a \$15 tax credit for each taxpayer and dependents for whom the taxpayer claimed personal exemptions (this compares with a \$30 credit which was provided in the Tax Reduction Act of 1975);
- (d) providing for a 6-month extension of the earned income credit provided for in the Tax Reduction Act of 1975; and
- (e) providing for an extension of the corporate tax rate changes (20% rate on the first \$25,000 of income; 22% on the next \$25,000; and 18% above that level).

## SENATE ACTION

Dec. 13, 1975.—Considered and passed by the Senate, by rollcall vote (No. 535) of 73 yeas, 19 nays (Congressional Record 822103) after taking the following action on amendments thereto:

*Adopted:*

*Committee amendment* in the nature of a substitute, by voice vote (Congressional Record 822187); and

*Hartke amendment No. 1255* extending until July 1, 1976, the housing tax credit, by rollcall vote (No. 592) of 48 yeas, 44 nays (Congressional Record 822178).

*Rejected:*

*Curtis floor amendment* limiting Federal outlays for the fiscal year beginning October 1, 1976; to not to exceed \$306 billion, by rollcall vote (No. 591) of 27 yeas, 69 nays (Congressional Record 822178).

## CONFERENCE ACTION

Dec. 13, 1975.—Senate insisted on its amendments, requested a conference with the House, and named the following conferees: Messrs. Long, Talmadge, Hartke, Nelson, Mondale, Gravel, Curtis, Fannin, Hansen, and Dole.

Dec. 16, 1975.—House disagreed to the amendments of the Senate, agreed to a conference with the Senate, and named the following conferees: Messrs. Ullman, Mills, Burke of Massachusetts, Rostenkowski, Landrum, Schureball, and Conable.

Dec. 16 and 17, 1975.—Conference report filed in the House and Senate (H. Rept. 94-739), with the conferees having taken the following action:

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 5359★—Continued

## CONFERENCE ACTION—Continued

*Amendments Adopted:*

Continuing use of present withholding tables until June 30, 1976;  
and  
Providing for an extension of the corporate tax rate changes.

*Amendments Modified:*

Increasing the \$30 personal exemption tax credit to \$35 or 2 percent of the first \$9,000 of taxable income (whichever is greater) on a full year basis (the credit applies only with respect to the first 6 months of 1976);  
Increasing the minimum standard deduction to \$1,700 for single returns and to \$2,100 for joint returns. The percentage standard deduction would be increased to 16 percent and the maximum standard deduction would be increased to \$2,400 for single returns and to \$2,600 for joint returns (each change shall apply only with respect to the first 6 months of 1976); and  
Providing that any refund received due to the earned income credit will not be taken into account before July 1, 1976, in determining eligibility for or the amount of a welfare payment (or other benefit or assistance financed in whole or part from Federal funds), if the recipient of the refund is already a recipient or beneficiary under the federally funded program.

*Amendment Rejected:*

Extending the home purchase credit.

HOUSE AND SENATE VOTES ON THE CONFERENCE VOTE—  
PRESIDENTIAL VETO

- Dec. 16, 1975.—House failed to suspend the rules and agree to the conference report, by rollcall vote (No. 718) of 256 yeas, 100 nays (2/3 not voting in the affirmative) (Congressional Record H12685).
- Dec. 17, 1975.—House agreed to the conference report, by voice vote (Congressional Record H12750).
- Dec. 17, 1975.—Senate agreed to the conference report, by voice vote (Congressional Record S22170).
- Dec. 17, 1975.—Vetoed by the President.
- Dec. 18, 1975.—House sustained the President's veto, by rollcall vote (No. 808) of 295 yeas, 157 nays (2/3 not voting in the affirmative) (Congressional Record H12917).
- Dec. 18, 1975.—Bill and veto message referred to Committee on Ways and Means.

(See H.R. 5968 for further action)

H.R. 6521

July 20, 1976

To amend the Internal Revenue Code of 1954 to exempt from the excise tax imposed on trailers any trailer designed to be used with a light-duty vehicle for farming purposes or for transporting horses or livestock.

Aug. 24, 1976.—Public hearing.—Printed.

Aug. 30, 1976.—Referred to Office of Management and Budget and Department of the Treasury.

## ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## TITLE AND DESCRIPTION

H.R. 6698★

May 21, 1975

To amend sec. 1113 of the Social Security Act to make permanent the program of temporary assistance for U.S. citizens returned from abroad, subject to specific limitations on the aggregate dollar amount of such assistance which may be provided and on the period for which such assistance may be furnished in any particular case.

June 5, 1975.—Reported favorably to the Senate without amendment (S. Rept. 94-176).

June 6, 1975.—Passed by the Senate by voice vote (Congressional Record 80881) after adopting a Long fl. amdt. (text of S. 1004) extending for 1 year the eligibility of supplemental security income recipients for food stamps.

June 20, 1975.—House agreed to Senate amendment.

June 28, 1975.—Signed by the President.

(Public Law 94-44)

H.R. 6860★

June 23, 1975

To provide a comprehensive national energy conservation and conversion program.

## HOUSE BILL

## Title I—Import Restrictions

1. The bill imposes mandatory oil import quotas. These are set at 0.0 million barrels per day (mbd) in 1975 and 1976, 0.5 mbd in 1977, 0.0 mbd in 1978 and 1979, and 0.5 mbd thereafter. The President can vary the quota by 1.0 mbd in 1975-77, 1.5 mbd in 1978 and 1979 and 2.0 mbd in 1980 and future years. The President is to further reduce import quotas to the extent necessary to be sure that savings in U.S. oil consumption are reflected in reduced imports. Imports of petrochemical feedstocks, and imports for strategic oil reserves, are exempt from the quota system; and imports of residual oil and heating oil (out of the quotas set above) are guaranteed at 2.0 mbd for 1975-77 (of which no more than 400,000 barrels per day are to be heating oil).

2. The FEA is to distribute the import licenses by public auction, and there is to be a separate auction for small refiners and independent marketers. This system is to be established before December 31, 1975; the 1975 quotas (No. 1 above) begin to apply the day the license system goes into effect.

3. The President's existing authority to impose import restrictions on oil under the national security provisions of the Trade Expansion Act of 1962 is ended except in time of war, etc., and the existing license fees on oil (\$2.21 on crude oil and \$1.23 on petroleum products) that the President has imposed under this provision are repealed (but see new duties set forth in No. 4, below).

4. The bill establishes (instead of the existing license fees described in No. 3 above) a new ad valorem tariff of 2 percent (approximately 21 cents) for crude oil and 5 percent (ranges around 60 cents) for petroleum products. The President is given the authority to raise these tariffs to 10 percent (between \$1.00 and \$1.20 at current prices) or \$1 a barrel, whichever is higher, except that the tariff on imports of residual oil and heating oil is not to exceed 5 percent for 2 years. (The 10-percent tariff approximates the \$1 license fee that the President imposed on crude oil in January 1975 plus the 21-cent import license fee that was first imposed in 1973.)

July 8, 1975.—Referred to Office of Management and Budget, Federal Energy Administration, International Trade Commission, Special Representative for Trade Negotiations, Environmental Protection Agency, Federal Trade Commission, Departments of the Treasury, State, Commerce, and Interior.

July 10, 11, 14, 15, 16, 17, and 18, 1975.—Public hearings.—Printed.

Aug. 27, 1976.—Reported favorably to the Senate (S. Rept. 94-1181), with an amendment containing all of the provisions of title XX of H.R. 10012 as it passed the Senate and a 3 year, 1/2 cent-per-gallon gasoline tax to offset the revenue reductions which would result from implementation of the various tax incentives for energy conservation and development. The revenue derived from this additional gasoline tax is not earmarked for the Highway Trust Fund.

The major provisions of title XX of H.R. 10012, as passed by the Senate, include a refundable residential insulation tax credit (30 percent of first \$750, maximum credit \$225) for installation and expenditures for insulation made or incurred after June 30, 1976 and before 1979; tax credits are also provided for expenditures for solar or geothermal energy equipment for a taxpayer's residence, for residential heat pumps, for insulation of business property, and for use of solar, wind-related, or geothermal energy equipment in business property; in addition, 12 percent investment tax credits are provided for certain energy equipment, including waste conversion equipment, organic fuel conversion equipment, railroad equipment (including rolling stock, classification yards, etc.), deep-mining coal equipment, coal liquefaction and gasification processing equipment and shale oil conversion equipment. In the case of geothermal energy development costs, current expensing of intangible drilling costs for geothermal steam wells and associated geothermal resources would be allowed. A deduction (in the nature of, but in lieu of, a depletion deduction) for 22 percent of the gross income from the property for production of geothermal steam, but not in excess of 50 percent of taxable income from the property is also allowed. The Department of Treasury, with the assistance of the Environmental Protection Agency is directed to study the proper role of government in encouraging recycling of solid waste materials, including the feasibility of tax incentives or disincentives for that purpose. A number of other provisions are also included in this amendment.



## TITLE AND DESCRIPTION

**ACTION**  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 6860★—Continued

## HOUSE BILL—Continued

## Title II—Other Energy Conservation Programs

1. The bill establishes a set of auto efficiency standards, which are 18.5 miles per gallon (mpg) for the 1978 model year, 19.5 mpg for 1979, 20.5 mpg for 1980, and 28.0 mpg for 1985 and thereafter. Companies must meet the standards (or pay the penalties, discussed below) on their U.S. and foreign car production separately with domestic production defined to include Canada. The Secretary of Transportation is to establish standards for the years 1981-84, and the 1985 standard can be changed by the Secretary subject to a one-House congressional veto. The bill imposes on any manufacturer who fails to meet these standards a civil penalty of \$50 per car for each mile per gallon by which the manufacturer's sales weighted "Furnonale" fleet average gas mileage is below the standard. This penalty is not deductible under the Federal income tax. (The Secretary of Transportation is also to establish separate standards for light-duty trucks, multipurpose passenger vehicles and vehicles manufactured by companies that manufacture fewer than 10,000 vehicles per year. The civil penalty rules described above are also to apply to vehicles failing to meet these standards.) The Secretary of Transportation also is to reduce the mileage standards to the extent necessary to take account of any more stringent auto emissions standards that are imposed in the future. Any manufacturer that exceeds the mileage standards by more than 0.5 mpg for any one model year may carry back or carry over this excess for one year (thereby reducing the mileage standard for the year to which the excess is carried).

2. The bill repeals the excise tax on buses used in interstate public transportation, effective on date of enactment.

3. The bill repeals the excise tax on radial tires (and tread rubber for such tires), effective on March 18, 1975.

4. The bill repeals the excise tax on new oil used in a mixture with re-refined lubricating oil, effective on March 18, 1975.

5. The bill includes a tax credit for home insulation equal to 30 percent of insulation expenditures, up to a maximum expenditure of \$500 (maximum credit of \$150). The credit is available for the period March 18, 1975, through December 31, 1977.

6. The bill provides a tax credit for solar energy equipment installed in, on, or connected to a residence. The credit is 25 percent of the first \$8,000 of qualified expenditures (maximum credit of \$2,000). The solar energy equipment must meet definitive or interim performance criteria prescribed by the Secretary of Housing and Urban Development. The credit is available for the period March 18, 1975, through December 31, 1980.

7. The bill provides a 25 percent tax credit for the purchase of electric cars for personal use on highways, up to a maximum \$3,000 of expenditures (\$750 maximum credit). The credit is available for the period June 1, 1975, through December 31, 1978.

## Title III—Energy Trust Fund

1. There is established an Energy Conservation and Conversion Trust Fund.

2. The revenue from the import tariff and the tax on business use of oil and gas as fuel (described until Title IV below) goes into this trust fund. (The trust fund is also to receive proceeds, e.g., royalties, from U.S. oil and gas properties, but only to the extent provided by future statutes.)

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 6360★—Continued

## HOUSE BILL—Continued

3. No more than \$5 billion of receipts in any of the fiscal years through September 30, 1983, and no more than \$2½ billion in 1984 may go into the trust fund (with any excess going into the general fund). Also, the unobligated balance in the trust fund through September 30, 1984, may not exceed \$10 billion, and in fiscal 1985 this balance may not exceed \$5 billion. The trust fund terminates on October 1, 1985.

4. Subject to annual authorizations and appropriations, these revenues can be used for (1) basic and applied research on new energy technologies, (2) development and demonstration of new energy technologies, (3) development of energy resources from U.S. lands, and (4) research projects and for capital expenditures for demonstration projects relating to more efficient public transportation.

5. The Trust Fund Review Board, within 270 days after date of enactment, is to recommend to Congress how it believes the funds should be divided among the four expenditure categories. Board members may not have significant interests in energy-related industries.

6. Duties imposed under title I on imports into Puerto Rico are to be paid over to the Puerto Rican Treasury.

## Title IV—Business Conservation and Conversion Measures

1. The bill includes an excise tax on oil and gas used in business as fuel. The tax is phased in between 1977 and 1980 for natural gas, and between 1977 and 1982 for oil. When fully effective, the rates will be \$1 per barrel for oil and 18 cents per thousand cubic feet for gas. There are exemptions for vehicles, vessels, aircraft, apartments, and other residential facilities, mining, textiles, glass, farming, existing facilities for generating electrical power (in this latter case only until 1982), and tax-exempt educational, charitable, or religious organizations (but not for these organizations' unrelated trades or businesses). By June 1, 1976, FEA is to make a report as to factors bearing on uses which should be exempt from this tax.

2. This bill provides 5-year amortization for waste-burning and recycling equipment, solar energy equipment (if no investment credit is claimed), coal slurry pipelines, oil shale and coal gasification and liquefaction facilities, solar energy equipment, equipment used in deep-mining coal, and certain railroad equipment and rolling stock. The railroad provisions apply for 1975 through 1979; the other provisions apply for the period March 18, 1975, through December 31, 1980.

3. The bill extends the regular investment credit (now 10 percent, scheduled to return to 7 percent in 1977) to insulation and solar energy equipment in the case of businesses.

4. The bill denies the investment tax credit for oil and gas burning electrical generating equipment (with an exemption for property placed in service in the future pursuant to existing contracts or certain types of existing commitments) and for room air conditioners and space heaters.

## AMENDMENTS

July 9, 1975  
No. 1  
(676)

(Pearson) Imposes a deregulation tax on domestic crude oil and natural gas unless certain profits are "plowed back" in new energy production.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## H.R. 6860★—Continued

## AMENDMENTS—Continued

- July 15, 1975  
No. 2  
(691) (Dole) Provides for a 90% tax for the price per barrel of oil above \$5.25, but reduced if the producer "plowed back" the decontrol profit in exploration, development, and production of domestic energy resources.
- July 16, 1975  
No. 3  
(696) (Ribicoff) Imposes an excise tax on each automobile produced in or imported to the United States with low fuel efficiency.
- July 21, 1975  
No. 4  
(723) (Kennedy) Extends 1975 tax reductions for individuals and small businesses for one additional year.
- July 21, 1975  
No. 5  
(724) (Hartke) Provides for the establishment of an energy development fund to make energy development loan guarantees.
- July 31, 1975  
No. 6  
(854) (Long) Imposes an oil deregulation and wind-fall profits tax and rebate the proceeds of such tax to individual consumers (committee amendment).
- Oct. 3, 1975  
No. 7  
(958) (Cannon) Provides a tax credit of 40% for solar energy equipment installed in a residence.

## H.R. 6900★

May 22, 1975

May 22, 1975.—Referred jointly to Committees on Labor and Public Welfare and Finance.

To provide an additional 13 weeks of benefits under the emergency unemployment compensation program and the special unemployment assistance program, to extend the special unemployment assistance program for 1 year, and for other purposes.

## AMENDMENTS

- June 20, 1975  
No. 1  
(596) (Long) Limits the deduction for State and local gasoline taxes in the case of individuals to only those taxes paid which exceed \$50 (\$100 in the case of a joint return).
- June 20, 1975  
No. 2  
(599) (Long) Provides a tax credit for the purchase of a new principal residence where its construction began prior to June 19, 1975, where the purchase price of the residence is certified to be the lowest price at which the residence was offered for sale after February 28, 1975, and provides for the immediate refund of taxes paid or deemed to have been paid equal to the amount of the allowable credit.

## BILL REPORTED

- June 18, 1975.—Reported favorably to the Senate, amended, by the Committee on Labor and Public Welfare (S. Rept. 94-203).
- June 18, 1975.—Reported favorably to the Senate by the Committee on Finance (S. Rept. 94-200), amended as follows:

## Duration of Emergency Benefit Payments

In December 1974, Congress enacted the Emergency Unemployment Compensation Act of 1974 which provided that, through December 1976, extended unemployment benefits (generally the 27th to 30th week of unemployment benefits) would be payable whenever the insured unemployment rate was at least 4.0 percent (either nationally or in specific States). This act also provided that workers who exhausted these extended benefits could then receive emergency unemployment benefits for up to 13 weeks (i.e., the 40th to 52nd weeks of unemployment benefits). In March 1975, a further 13 weeks of emergency benefits (the 53rd to 65th weeks of unemployment benefits) were authorized under a temporary provision expiring June 30, 1975. H.R. 6900, as passed by the House, would extend this provision authorizing 65 weeks of benefits up to June 30, 1976; up to 52 weeks of benefits could subsequently be paid until December 31, 1976 under existing law. Under the Committee bill, the insured unemployment rate in individual States would determine whether more than 30 weeks of benefits could be paid. When the insured unemployment rate in a

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 6900★—Continued

## BILL REPORTED—Continued

State is more than 5 percent, but less than 6 percent, workers in that State could be paid up to 52 weeks of benefits; when the rate is 6 percent or more, up to 65 weeks of benefits could be paid. The new rules would go into effect July 1, 1975 and continue until the program terminated; under the Committee bill the program would continue until March 31, 1977.

## Conditions of Eligibility for Emergency Benefits

Under the Committee bill, in order to be eligible to receive unemployment benefits for more than 39 weeks, an individual would have to apply for and, if available, participate in a training program approved by the Secretary of Labor.

If an individual has applied for but is not participating in a training program, he could not continue to be eligible for benefits after 39 weeks if he refuses a job offer. However, he may not be required to take a job:

- (1) which is vacant solely because of a labor dispute;
- (2) if as a condition of being employed the worker would have to join a company union or would have to refrain from joining any bona fide labor organization;
- (3) in which the wages or conditions of work are substantially less favorable than those which prevail in the locality for similar work;
- (4) which poses an unreasonable threat to the individual's health or safety, taking into account his physical condition; or
- (5) which involves traveling an unreasonable distance to work.

States would be required to refer applicants for emergency benefits to any jobs which are suitable for them under these special criteria to the extent that such jobs are available.

## Funding of Emergency Unemployment Benefits

The Emergency Unemployment Compensation Act of 1974 provides 26 weeks of additional unemployment benefits to workers who have exhausted their regular and extended benefits. Regular benefits (the first 26 weeks) are paid from State unemployment tax funds and extended benefits (the 27th to 39th weeks) are paid 50 percent from State funds and 50 percent from Federal trust funds (derived from the Federal unemployment payroll tax on employers). In theory, the new benefits (from the 40th to 65th weeks) under the emergency benefits program are also paid from the Federal accounts in the trust fund. In practice, however, these accounts are insufficient to meet the benefit requirements, and the law provides for interest-free advances to be made from general revenues to the Unemployment Trust Fund to cover the cost of the program. These advances are to be repaid at some time in the future when it is determined that the Federal extended benefit account in the trust fund has sufficient surplus to permit such repayment. Thus, under existing law, the amounts expended for the payment of emergency benefits must ultimately be paid from employer payroll taxes.

Under the Committee bill, emergency benefits paid beginning July 1, 1975 would be a general revenue expense and would not be repaid ultimately from employer payroll taxes.

## Study of Benefits Program

The Committee added to the bill a requirement that the Secretary of Labor conduct a study of the emergency benefits program, including information on the benefits paid under the program, the

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 6900★—Continued

## BILL REPORTED—Continued

economic and demographic characteristics of the workers receiving benefits under the program, and such other matters as might be useful in evaluating its effectiveness and determining what alternatives to such a program might be appropriate in any future periods of high unemployment. Under the Committee bill, the Secretary would have to submit the report on this study by January 1, 1977.

## Repayment of State Loans

Existing Federal law provides that States may obtain advances from the Federal accounts in the unemployment trust fund when their own State accounts have insufficient funds to meet benefit obligations. These advances constitute interest-free loans which must be repaid after two years. If the loans are not repaid within the prescribed two-year period, the Federal unemployment tax rate on employers in the affected State is, in effect, automatically increased each year until the loan has been "recaptured" through these increased taxes.

The Committee added a provision to the bill permitting the suspension of the higher tax rate for three years (1975, 1976, and 1977), but only in States where the Secretary of Labor determines that the State has studied and taken appropriate action with respect to the structure of its unemployment compensation program, including its financing, so as to substantially accomplish the purpose of restoring the fiscal soundness of the State's unemployment account and to permit the repayment within a reasonable time of the amount advanced to the State from the Federal account.

## Special Unemployment Assistance

Title II of the bill would extend through December 31, 1976, the time in which Special Unemployment Assistance payments (payable to unemployed people who do not qualify for unemployment compensation) may be paid. It would also provide that through June 30, 1976, 39 rather than 26 weeks of benefits may be paid under that program. The Committee made no change in this title.

## Loan to the Virgin Islands

Title III of the bill would authorize appropriations to permit the Secretary of Labor to loan up to \$5 million to the Virgin Islands to enable that jurisdiction to continue meeting its unemployment benefit obligations. The House bill provides that any loan made under this authority to the Virgin Islands will be subject to repayment without interest no later than January 1, 1978. The House bill, however, does not provide for the repayment of interest if the loan remains outstanding after this deadline.

The Committee amendment would require that interest be charged on any portion of such a loan which remains on the books after January 1, 1978. The rate of interest would be set at the same rate (9% as of July 1975) which the Internal Revenue Service assesses against employers who fail to make timely deposits of taxes withheld. In addition, if the Virgin Islands is ever made a part of the regular Federal-State unemployment insurance system, the loan will at that point be treated as though the Virgin Islands had been in the system at the present time. In other words, if the time for repayment has elapsed and any part of the loan remains outstanding, the increased Federal unemployment tax rates provided for in the law for the purpose of recapturing overdue loans would immediately go into effect in the Virgin Islands.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 6900★—Continued

## SENATE ACTION

June 20, 1975.—Debated and passed by the Senate, by rollcall vote (No. 240) of 70 yeas, 3 nays (Congressional Record 811240), after taking the following action on amendments thereto:

*Adopted:*

*Javits floor amendment* changing from July 1, 1975 to July 1, 1976, the date on which the provisions under which the duration of emergency benefits will be reduced on a State-by-State basis as unemployment levels become lower, by voice vote (Congressional Record 811231);

*Williams floor amendment* modifying language requiring claimants for unemployment compensation to apply for any available training, by voice vote (Congressional Record 811235);

*Chiles floor amendment* (in the nature of a substitute for the *Long amendment No. 599*, to provide in the case of a tax credit for the purchase of a new principal residence, that the purchase price is the lowest price at which the residence was offered for sale as of Feb. 28, 1975, by rollcall vote (No. 238) of 56 yeas, 19 nays (Congressional Record 811242);

*Long amendment No. 599* as amended by the *Chiles* substitute amendment, by voice vote (Congressional Record 811235);

*Long floor amendment* extending from March 26 until June 19, 1975, date by which construction must have begun to become eligible for the tax credit for purchase of new principal residence, by rollcall vote (No. 239) of 40 yeas, 32 nays (Congressional Record 811244);

*Nelson floor amendment* extending from July 1, 1975 to July 15, 1975, the date by which the States of Wisconsin and New Hampshire must be in compliance with the adjustment assistance provisions of the Trade Act of 1974, by voice vote (Congressional Record 811244);

*Brock floor amendment* as modified, expanding the study of the Emergency Unemployment Compensation program by the Secretary of Labor, by voice vote (Congressional Record 811244); and

*Long floor amendment* of a conforming nature, by division vote (Congressional Record 811245).

*Rejected:*

*Curtis floor amendment* extending authority of the Social Security Administration to increase medicare part B premiums, tabled by rollcall vote (No. 236) of 42 yeas, 36 nays (Congressional Record 811234).

## CONFERENCE ACTION

June 20, 1975.—Senate insisted on its amendments, requested a conference with the House, and named the following conferees: Messrs. Long, Talmadge, Hartke, Ribicoff, Williams, Nelson, Curtis, Fannin, Hansen, and Javits.

June 25, 1975.—House disagreed to the amendments of the Senate, agreed to a conference with the Senate, and named the following conferees: Messrs. Ullman, Burke of Massachusetts, Burleson, Corman, Keys, Schroebell, and Stelger.

June 25 and 26, 1975.—Conferees met and reached agreement as follows:

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 6906★—Continued

## CONFERENCE ACTION—Continued

*Adopted:*

Senate provision relating to duration of special unemployment assistance;

Senate provision relating to fraud and erroneous payment;

Senate provision relating to definition of special unemployment assistance benefit year;

Senate provision relating to the effective date for the additional weeks of special unemployment assistance provided by the bill;

Senate provision relating to a study of the emergency benefits program;

Senate provision authorizing loans to the Virgin Islands;

Senate provision allowing States 2 additional weeks before they must be in compliance with the adjustment assistance provision of the Trade Act of 1974; and

Senate provision relating to the lowest price requirement for the home purchase tax credit.

*Rejected:*

Senate provision extending the construction date for eligibility for the housing tax credit.

*Modified:*

Provision relating to emergency unemployment compensation program, substantially follows the Senate version except that the conference agreement:

(a) does not include the Senate provision which provides that as a condition for receiving emergency benefits an individual who is not a participant in a training program must accept any reasonable job offer;

(b) does not include the Senate provision which provides for the funding of emergency benefits from general revenues; and

(c) includes:

(1) a modification in the Senate provision relating to repayment of State loans requiring the State to take appropriate action with regard to the financing of its unemployment programs to be eligible for the suspension of the higher tax rate contained in the Senate amendment; and

(2) a requirement that the Secretary of Labor publish regulations under which he will make the required determinations and publish each in the Federal Register.

HOUSE AND SENATE VOTES ON THE  
CONFERENCE REPORT

June 26, 1975.—House agreed to the conference report, by voice vote (Congressional Record H6255).

June 26, 1975.—Senate agreed to the conference report, by rollcall vote (No. 257) of 83 yeas, 3 nays (Congressional Record S11705).

## BILL SIGNED

June 30, 1975.—Signed by the President.

Public Law 94-48

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
H.R. 7228★	May 17, 1976	May 26, 1976.—Referred to Office of Management and Budget and Department of the Treasury. Aug. 3, 1976.—Favorable report from Department of the Treasury.
To amend the Internal Revenue Code of 1954 to permit the authorization of means other than stamps on containers of distilled spirits as evidence of tax payment. (Permits the Treasury Department to authorize the use of forms or devices (other than paper stamps) as evidence of payments of the excise tax on distilled spirits, and also permits the Secretary to authorize the private preparation and distribution of stamps and other forms of evidence of tax payment.)		<b>PUBLIC HEARING</b>
		Aug. 24, 1976.—Public hearing. Printed.
		<b>BILL REPORTED</b>
		Sept. 28, 1976. Reported favorably to the Senate (S. Rept. 94-1319), with amendments extending for 1 additional year (Public Law 93 507, Jan. 2, 1975) provisions of the Internal Revenue Code providing certain tax benefits for members of the Armed Forces or civilian employees of the United States who are listed as missing in the Vietnam conflict or hospitalized as a result of the Vietnam conflict (this provision also applies to the spouses of such individuals).
		<b>SENATE ACTION</b>
		Oct. 1, 1976. Passed by the Senate, by voice vote (Congressional Record S17712), after taking the following action on amendments thereto:
		<b>Amendments Adopted:</b>
		<i>Committee amendments</i> , en bloc, by voice vote (Congressional Record S17701);
		<i>Clark floor amendment</i> , providing that the regional differential in the average value of homes shall be considered in the process of determining SSI benefits, by voice vote (Congressional Record S17704); and
		<i>Hathaway floor amendment</i> , providing that the blind may have a 3-month period in order to determine their disability and receive compensation during that period of time, by voice vote (Congressional Record S17705).
		<b>Amendment Tabled:</b>
		<i>Javits floor amendment</i> , including as States under the SSI program, Puerto Rico, Guam, and the Virgin Islands, tabled by rollcall vote (No. 60), of 37 yeas, 10 nays (Congressional Record S17700).
		<b>Amendment Withdrawn:</b>
		<i>Allen floor amendment</i> , relating to employment taxes for individuals providing companion sitting placement services.
		<b>HOUSE ACTION</b>
		Oct. 1, 1976. House concurs in the Senate amendment with an amendment including a provision relating to house valuation for purposes of the SSI resources test, that would leave to the Secretary the matter of setting upper limits so that he could adjust these from time to time as may be appropriate, by voice vote (Congressional Record H12396).
		<b>FURTHER SENATE ACTION</b>
		Oct. 1, 1976. Senate agreed to the House amendment to the Senate amendment, by voice vote (Congressional Record S17755).
		<b>BILL SIGNED</b>
		Oct. 20, 1976. Signed by the President.
		<b>(Public Law 94-369)</b>



TITLE AND DESCRIPTION	ACTION
	(ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 7706★	June 25, 1975
To suspend the duty on natural graphite until the close of June 30, 1978.	July 29, 1975.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury and Commerce. July 30, 1975.—Reported favorably to the Senate, without amendment (S. Rept. 94-343).
<b>AMENDMENTS</b>	Sept. 18, 1975.—Favorable report from the Department of the Treasury.
July 31, 1975 No. 1 (855)	(Eagleton, Bayh, Burdick, Huddleston, Humphrey, Kennedy, Leahy, Proxmire) Repeals the present \$2 tariff on oil and removes the President's authority to impose any future tariffs or fees on imported petroleum or petroleum products.
	Oct. 2, 1975.—Debated and passed by the Senate, by voice vote (Congressional Record S17444), after adopting the following amendments: (a) text of H.R. 9803 (dealing with postponement for 6 months of penalties in the form of loss of federal participation in costs of day care which fail to meet federal standards prescribed under Public Law 93-647) but added a subsequent section making it inoperative and added an amendment substantially identical to H.R. 9803 but which would terminate on Nov. 1, 1975, instead of on March 31, 1976, as the House bill would have done, by voice vote (Congressional Record S17440); and (b) <i>Long floor amendment (for Hathaway)</i> relating to title XX funding for services to individuals who are alcohol or drug dependent, by voice vote (Congressional Record S17441).
	Oct. 2, 1975.—Senate insisted on its amendments, requested a conference with the House, and named the following conferees: Messrs. Long, Nelson, Mondale, Hathaway, Curtis, Fannin, and Hansen.
	Oct. 6, 1975.—House disagreed to the amendments of the Senate, agreed to a conference with the Senate, and named the following conferees: Messrs. Ullman, Corman, Rangel, Stark, Wagoner, Schneebell, and Vander Jagt.
	Oct. 7, 1975.—Conference report filed in the House and Senate (H. Rept. 94-633) with the following action having been taken:
	<p><i>Amendments Modified:</i></p> <p>Changed the expiration date on postponement of penalties to Jan. 31, 1976; and</p> <p>Changed the Senate amendment relating to title XX funding of services to individuals who are alcohol or drug dependent, by providing for a Jan. 31, 1976, expiration date of the provision (the Senate amendment made the provision permanent).</p> <p>Oct. 9, 1975.—House agreed to the conference report, by rollcall vote (No. 007) of 383 yeas, 10 nays (Congressional Record H16895).</p> <p>Oct. 9, 1975.—Senate agreed to the conference report, by voice vote (Congressional Record S16030).</p> <p>Oct. 21, 1975.—Signed by the President.</p>
	(Public Law 94-120)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<b>H.R. 7709★</b> To continue for a temporary period the existing suspension of duty on certain lists.	<b>June 25, 1975</b>	<b>June 20, 1975.</b> —Ordered placed on the Senate calendar. <b>June 20, 1975.</b> Passed by the Senate by voice vote (Congressional Record 811753) after adopting a <i>Long floor amendment</i> extending for 30 days, until Aug. 1, 1975, the implementation of the child support provisions enacted by P.L. 93-647, by voice vote (Congressional Record 811753). <b>June 20, 1975.</b> —House agreed to Senate amendment. <b>June 30, 1975.</b> —Signed by the President.

(Public Law 94-46)

<b>H.R. 7710★</b> To amend the Tariff Schedules of the United States to provide duty-free treatment to watches and watch movements manufactured in any insular possession of the United States if foreign materials do not exceed 70 percent of the total value of such watches and movements.	<b>June 25, 1975</b>	<b>July 2, 1975.</b> —Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Commerce. <b>July 9, 1975.</b> —Reported favorably to the Senate, without amendment (S. Rept. 94-273). <b>Aug. 1, 1975.</b> —Passed by the Senate, by voice vote (Congressional Record 81921) after adopting a <i>Long amendment</i> , by voice vote (Congressional Record 81921), providing: <ul style="list-style-type: none"> <li>(a) temporary waiver of certain child support law requirements for certain States;</li> <li>(b) protection against decrease in grants because of payment of support directly to the State;</li> <li>(c) support assignments by recipients during transitional period;</li> <li>(d) safeguarding of information;</li> <li>(e) protection of child's best interests;</li> <li>(f) removal of vendor payment limitation for child support;</li> <li>(g) authority for quarterly advances to States for child support programs; and</li> <li>(h) payments to States for certain expenses incurred during July 1975.</li> </ul> <b>Aug. 1, 1975.</b> —House agreed to Senate amendment, by voice vote (Congressional Record H8137). <b>Aug. 9, 1975.</b> —Signed by the President.
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## AMENDMENTS

**July 14, 1975**  
**No. 1**  
**(688)**  
 (Eagleton) Rescinds the present \$2 tariff on oil and removes the President's authority to impose any future tariffs or fees on imported petroleum or petroleum products.

(Public Law 94-88)

TITLE AND DESCRIPTION		ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<b>H.R. 7715★</b>	<b>June 23, 1975</b>	<b>July 2, 1975.</b> —Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Commerce.
To extend until the close of June 30, 1978, the period during which certain dyeing and tanning materials may be imported free of duty.		<b>July 30, 1975.</b> —Reported favorably to the Senate, without amendment (S. Rept. 94-342).
<b>AMENDMENTS</b>		
<b>July 31, 1975 No. 1 (856)</b>	(Eagleton, Bayh, Burdick, Huddleston, Humphrey, Kennedy, Leahy, Proxmire) Rescinds the present \$2 tariff on oil and removes the President's authority to impose any future tariffs or fees on imported petroleum or petroleum products.	<b>Aug. 1, 1975.</b> —Senate debated a motion to proceed to consider the bill.
<b>July 31, 1975 No. 2 (857)</b>	(Moss) Establishes a ceiling on old oil at \$5.25 per barrel and on new oil at \$10 per barrel. 1½% of old oil may be reclassified as new oil each month, and the controlled price for new oil may be increased 5 cents per month.	<b>Sept. 10, 1975.</b> —Report from Special Representatives for Trade Negotiations (no objection). <b>Sept. 10, 1975.</b> —Report from Office of Management and Budget (no objection). <b>Sept. 24, 1975.</b> —Favorable report from Department of Commerce. <b>Sept. 25, 1975.</b> —Passed by the Senate by voice vote (Congressional Record 810081). <b>Oct. 8, 1975.</b> —Signed by the President.
<b>(Public Law 94-105)</b>		

<b>H.R. 7716★</b>	<b>June 23, 1975</b>	<b>July 2, 1975.</b> —Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Commerce.
To amend the Tariff Schedules of the United States to suspend the duty on certain forms of zinc until the close of June 30, 1978.		<b>July 14, 1975.</b> —Reported favorably to the Senate (S. Rept. 94-279), with an amendment continuing the suspension of duties on copper waste and scrap, articles of copper and other metal waste and scrap until June 30, 1978.
		<b>July 17, 1975.</b> —Passed by the Senate with the committee amendment, by voice vote (Congressional Record 812855).
		<b>Aug. 1, 1975.</b> —House agreed to Senate amendment, by voice vote (Congressional Record H8100).
		<b>Aug. 9, 1975.</b> —Signed by the President.
<b>(Public Law 94-89)</b>		

## ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<b>H.R. 7727★</b> June 25, 1975 To extend for an additional temporary period the existing suspension of duties on certain classifications of yarns of silk.	July 2, 1975.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Commerce. Sept. 10, 1975.—Report from Special Representative for Trade Negotiations (no objection). Sept. 15, 1975.—Report from Department of Commerce (no objection).
<b>AMENDMENTS</b>	
<b>Nov. 6, 1975</b> <b>No. 1</b> <b>(1035)</b> (Hyrd of Virginia) Provides that certain Government publications, including the Congressional Record received by Members of Congress, shall not be treated as capital assets, thereby denying a deduction for contributions of such publications.	Sept. 16, 1975.—Report from Office of Management and Budget (no objection). Nov. 5, 1975.—Reported favorably to the Senate (S. Rept. 94-445) with the following amendments:
<b>Nov. 13, 1975</b> <b>No. 2</b> <b>(1075)</b> (Hathaway, Beall, Gravel, Kennedy, Muskie) Provides that individuals engaged in small fishing operations on a share basis shall be covered under social security as self-employed persons rather than as employees.	(a) permitting a reciprocal tax exemption for payments received by Canadian railroads for the temporary use of their rolling stock (text of H.R. 5559) ( <i>see further action on H.R. 5559 and H.R. 9968</i> ); and (b) clarifying the tax-exempt status of obligations the proceeds of which are to be used to reconstruct the American Falls Dam in Idaho ( <i>see further action on H.R. 10384</i> ).
<b>Nov. 13, 1975</b> <b>No. 3</b> <b>(1076)</b> (Hathaway) (a) Allows implementation of the Federal State Tax Collection Act of 1972 as soon as any one State desired it; (b) extends from November 1 to January 1 of the following year the period during which a State could make alterations in their own tax code to take into account any last minute changes the Federal Government may have made in its tax code; and (c) allows States to provide their citizens with a credit for sales taxes against their State income taxes and still be eligible for piggybacking.	Dec. 10, 1975.—Adverse report from Special Representative for Trade Negotiations on Amendment 1298. July 2, 1976.—Ordered transferred in the Senate Calendar under subjects on the table.
<i>(See also action on H.R. 11603)</i>	
<b>Nov. 19, 1975</b> <b>No. 4</b> <b>(1153)</b> (Mondale, Beall, Bumpers, Hartke, Humphrey, McGovern) Allows deferral of tax on distribution of a qualified pension, profit-sharing or stock bonus plan if the funds are rolled over into a new qualified plan or an individual retirement account which conforms to the rules established in the Employee Retirement Income Security Act of 1974.	
<b>Nov. 20, 1975</b> <b>No. 5</b> <b>(1156)</b> (Hanson, Buckley, Church, Dole, Domenici, Eastland, Fannin, Hartke, McGee, McCall, Scott of Pennsylvania, Stevens, Stevenson, Tunney) Excludes from gross income the discharge of indebtedness of an individual under a student loan if the discharge was pursuant to a provision of the loan under which the indebtedness would be forgiven if the individual worked a certain period of time in certain professions, geographical areas, or for certain classes of employers.	
<b>Dec. 1, 1975</b> <b>No. 6</b> <b>(1157)</b> (Johnston) Provides that the 27.5 percent tariff assessed on inexpensive plastic beads used in conjunction with the Louisiana Mardi Gras celebration be eliminated.	
<b>Dec. 5, 1975</b> <b>No. 7</b> <b>(1195)</b> (Huddleston) Provides in the case of self-employed individuals that the minimum allowable retirement plan contribution shall not be less than \$750 regardless of any other limitations generally applicable to pension plan contributions.	

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
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## H.R. 7727★—Continued

## AMENDMENTS—Continued

- Dec. 5, 1975  
No. 8  
(1209) (Cranston, Bayh, Bentsen, Brock, Dole, Fannin, Gravel, Griffin, Hartke, Hathaway, Humphrey, Mondale, Nelson, Packwood, Roth, Talmadge) Provides that for purposes of Federal tax laws a State legislator's home is in his or her home district and not the State capitol and permits legislators to claim amounts spent for living expenses without additional substantiation if the amounts claimed do not exceed specified dollar limits which may not exceed per diem amounts payable by a State or the level at which the IRS does not require additional substantiation from individual taxpayers generally.
- Dec. 10, 1975  
No. 9  
(1237) (McIntyre, Abourezk, Brooke, Cannon, Case, Donnell, Durkin, Garn, Hathaway, Humphrey, Javits, Kennedy, Ribicoff) Provides a 25% tax credit for the first \$4,000 of expenditures for residential solar energy equipment.
- Dec. 10, 1975  
No. 10  
(1238) (Packwood, Clark, Cranston, Curtis, McEee, McGovern, Mathias, Tunney) Provides that income from certain public entertainment activities conducted by county or State fairs shall not be treated as unrelated trade or business income and shall not affect the tax exemption of such organizations.
- Dec. 10, 1975  
No. 11  
(1239) (Hartke) Changes the effective date for revision of taxation of income of controlled foreign subsidiary corporations operating in tax haven countries.
- Dec. 10, 1975  
No. 12  
(1240) (Hartke) Permits a deduction for interest paid on indebtedness incurred by a corporation to acquire the stock or assets of another corporation where that corporation had achieved 50 percent control of the acquired corporation by October 1960. The acquiring corporation would be permitted to deduct the interest on indebtedness issued to enable it to acquire up to all of the remaining stock of the acquired corporation.
- Dec. 10, 1975  
No. 13  
(1241) (Hartke) Provides that the interest on bonds issued to finance certain urban renewal projects would be exempt from Federal income tax under section 103(e) of the Internal Revenue Code of 1954 if such obligations were issued prior to January 1, 1980.
- Dec. 10, 1975  
No. 14  
(1242) (Hartke) Reduces the excise tax on investment income of private foundations from 4% to 2% for taxable years beginning after December 31, 1975.

## TITLE AND DESCRIPTION

H.R. 7727★—Continued

## AMENDMENTS—Continued

- Dec. 10, 1975  
No. 15  
(1213) (Hartke) Eliminates, for persons age 65 and over, the provision of law under which social security benefits for persons under age 72 are reduced if they have earnings in excess of \$2,520 per year.
- Dec. 10, 1975  
No. 16  
(1211) (Hartke) Extends for 6 months the tax credit for purchases of new principal residences provided for in the Tax Reduction Act of 1975.
- Dec. 10, 1975  
No. 17  
(1215) (Hartke) Repeals the Federal excise tax on trucks, buses, tractors, and parts and accessories for such vehicles.
- Dec. 10, 1975  
No. 18  
(1216) (Hartke) Eliminates, on an optional basis, for persons age 65 and over the requirement that they pay social security taxes on any earnings which they may have.
- Dec. 10, 1975  
No. 19  
(1217) (Hartke) Provides that the deduction for personal exemption shall be increased to \$1,000 for taxable years beginning after December 31, 1975.
- Dec. 11, 1975  
No. 20  
(1253) (Brooke, Domenici, McIntyre, Ribicoff) Provides a tax credit for expenditures for insulation and for the upgrading of existing oil and gas furnaces and pumps, ducts, and thermostats which control heat flow and other retrofit expenditures.
- Dec. 11, 1975  
No. 21  
(1251) (Hartke) Permits controlled foreign corporations to adopt a new taxable year beginning December 1, 1975 without prior approval from the Commissioner of Internal Revenue. Such an election would have to be made in conjunction with a timely filed tax return by a U.S. shareholder.
- Dec. 12, 1975  
No. 22  
(1263) (Beall) Provides that a qualified cooperative housing association (which would include condominium and homeowner associations) could generally elect to be treated as a tax-exempt organization.
- Dec. 12, 1975  
No. 23  
(1261) (Glenn) Grants individuals a tax credit equal to 30% of qualified insulation expenditures up to \$750 with respect to the insulation of a principal residence.
- Dec. 13, 1975  
No. 24  
(1265) (Curtis) Continues for 1 additional year a moratorium on withholding and reporting with respect to the application of the moving expense rules adopted in the Tax Reform Act of 1969 to members of the military services.
- Dec. 15, 1975  
No. 25  
(1266) (Curtis) Amends the Tariff Schedules of the United States to include animal feeds which are more than 6% by weight of soybeans or soybean products in the duty-free category.

**ACTION**  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
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TITLE AND DESCRIPTION

H.R. 7727★—Continued

AMENDMENTS—Continued

- |  |  |
|--|--|
| <p>Dec. 15, 1975<br/>No. 26<br/>(1267)</p> | <p>(Curtis) Provides for a 1-year extension of investment tax credits which are expiring as a result of the taxpayer's inability to utilize such investment tax credits because of net operating loss carrybacks with respect to a taxable year ending on or after December 31, 1975, and before December 31, 1976.</p>  |
| <p>Dec. 13, 1975<br/>No. 27<br/>(1268)</p> | <p>(Curtis) Provides that the rapid amortization provisions of the Internal Revenue Code (sec. 169) would be extended for pollution control facilities placed in service prior to January 1, 1977.</p>   |
| <p>Dec. 15, 1975<br/>No. 28<br/>(1269)</p> | <p>(Curtis) Provides an additional 2 years for conforming with the transitional rules under sec. 2065(e)(3) of the Code relating to transfers for public charitable and religious uses so that certain charitable remainder trusts may be amended or modified to conform with the requirements of the Tax Reform Act of 1969.</p>  |
| <p>Dec. 15, 1975<br/>No. 29<br/>(1270)</p> | <p>(Curtis) Amends the Tax Reduction Act of 1975 (sec. 907(f)) pertaining to the recapture of foreign losses so that the overall method for the taxation of foreign source income would not apply to losses incurred prior to January 1, 1979, if they were incurred pursuant to a binding contract entered into before July 1, 1974, and result from expenses paid or incurred after December 31, 1975.</p> |
| <p>Dec. 15, 1975<br/>No. 30<br/>(1278)</p> | <p>(Hartke) Extends rapid amortization treatment for expenditures made with respect to the rehabilitation of low- and moderate-income housing for 5 additional years, through January 1, 1981, and increases the amount of eligible expenditures from \$15,000 to \$20,000 per dwelling unit.</p>  |
| <p>Dec. 15, 1975<br/>No. 31<br/>(1279)</p> | <p>(Hartke) Provides that pollution control facilities completed after January 1, 1976, shall be eligible for depreciation over a 5-year period under sec. 167 of the Internal Revenue Code of 1954.</p>   |
| <p>Dec. 15, 1975<br/>No. 32<br/>(1280)</p> | <p>(Church, Kennedy, Ribicoff, Williams) Authorizes the IRS to enter into training and technical assistance agreements with nonprofit agencies to prepare volunteers to provide tax counseling assistance for elderly taxpayers and authorizes the Treasury to hire retired IRS agents to assist with this program and to be used as IRS temporary employees.</p>  |

## TITLE AND DESCRIPTION

ACTION  
 (ALL CONGRESSIONAL RECORD PAGE NUMBERS  
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## H.R. 7727★—Continued

## AMENDMENTS—Continued

- Dec. 15, 1975**  
**No. 33**  
**(1281)** (Church, Huddleston, Ribicoff, Williams) Provides for simplification in computation and increases the amount of income subject to the 15% retirement income credit to \$2,500 for single persons and to \$3,750 in the case of a married couple filing a joint return where both are age 65 or over.
- Dec. 15, 1975**  
**No. 34**  
**(1288)** (Nelson) Provides that interest on certain bonds issued to finance the construction of wharves and docks (including drydocks) issued in accordance with the requirements of sec. 103(c)(4) of the Internal Revenue Code of 1954 would be exempt from Federal income tax.
- Dec. 16, 1975**  
**No. 35**  
**(1297)** (Beall) Provides tax incentives to encourage the preservation and rehabilitation of historic buildings and structures, rehabilitation of other property and charitable transfers for conservation purposes.
- Dec. 16, 1975**  
**No. 36**  
**(1298)** (Beall) Amends the Tariff Schedules of the United States to counter a practice of certain foreign shoe producers whereby extraneous materials are added to the soles and heels of various types of rubber footwear to add weight for the purpose of avoiding the American Selling Price (ASP) method of valuation.
- Dec. 16, 1975**  
**No. 37**  
**(1299)** (Beall) Permits the Department of Defense to withhold State income taxes from payments made to members of the Armed Forces.
- Dec. 17, 1975**  
**No. 38**  
**(1306)** (Kennedy) Provides for taxation of unrealized capital appreciation at death and on transfers by gift (would apply only to appreciation in value after December 31, 1975, and would be subject to a 10-year averaging provision and would not apply to transfers to a spouse or to a qualified charitable organization).
- Dec. 17, 1975**  
**No. 39**  
**(1307)** (Kennedy) Increases the dollar checkoff for Presidential election campaigns from \$1 to \$2 for individuals and from \$2 to \$4 in the case of joint returns.
- Dec. 17, 1975**  
**No. 40**  
**(1308)** (Kennedy) Disallows a business expense deduction for any amount paid for commercial airline transportation in excess of the price of coach travel.
- Dec. 17, 1975**  
**No. 41**  
**(1313)** (Kennedy) Provides that no deduction will be allowed for the expenses of an individual in attending more than two foreign conventions in any taxable year and limits the amount of expenses which can be deducted for transportation and subsistence.



ACTION  
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TITLE AND DESCRIPTION

H.R. 7727★—Continued

AMENDMENTS—Continued

- Dec. 17, 1975  
No. 42  
(1314) (Javits) Extends for one additional year the phaseout of the recapture provision for accelerated depreciation in excess of straight line depreciation in the case of dispositions of Federal, State, and locally assisted housing projects.
- Dec. 17, 1975  
No. 43  
(1315) (Javits) Extends rapid amortization treatment for expenditures with respect to the rehabilitation of low and middle income housing for two additional years, through January 1, 1978. It also increases the amount of eligible expenditures from \$15,000 to \$20,000 per dwelling unit.
- Dec. 18, 1975  
No. 44  
(1316) (Brooke, Bayh, Case, Domenici, Garn, Humphrey, Javits, McIntyre, Mathias, Montoya, Moss, Packwood, Pell, Ribicoff, Symington) Provides a tax credit for expenditures for insulation and for the upgrading of existing oil and gas furnaces and pumps, ducts, and thermostats which control heat flow and other retrofit expenditures.
- Dec. 18, 1975  
No. 45  
(1317) (Kennedy) Provides that no deduction will be allowed for the expenses of an individual in attending more than two foreign conventions in any taxable year and limits the amount of expenses which can be deducted for transportation and subsistence.
- Dec. 18, 1975  
No. 46  
(1318) (Kennedy) Authorizes the Secretary of the Treasury to make distributions of funds to eligible candidates on the basis of funds already made available for this purpose or for which there are reasonable grounds to believe will be available for such payments.
- Dec. 18, 1975  
No. 47  
(1319) (Kennedy) Provides for a 15% investment tax credit for net new investment made after January 1, 1976.
- Dec. 18, 1975  
No. 48  
(1320) (Kennedy) Disallows a business expense deduction for any amount paid for commercial airline transportation in excess of the price of coach travel.
- Dec. 18, 1975  
No. 49  
(1321) (Johnston) Provides that the 27.5% tariff assessed on inexpensive plastic beads used in conjunction with the Louisiana Mardi Gras celebration be eliminated.
- Dec. 18, 1975  
No. 50  
(1322) (Long) Provides for the repeal of nearly 150 obsolete provisions of the tax laws and revision of about 850 of such provisions.
- Dec. 18, 1975  
No. 51  
(1323) (Mathias) Provides that withholding tax rates presently in effect (set in the Tax Reduction Act of 1975) shall continue to apply through July 1, 1976.

## ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## TITLE AND DESCRIPTION

TITLE AND DESCRIPTION	DATE	ACTION
<b>H.R. 7728★</b>	<b>June 25, 1975</b>	<b>July 2, 1975.</b> —Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Commerce.
To suspend until the close of October 31, 1975, the duty on catalysts of platinum and carbon used in producing caprolactam.		<b>July 9, 1975.</b> —Reported favorably to the Senate (S. Rept. 94-274) with an amendment changing the form of the termination date in the bill from written to numerical.
<b>AMENDMENTS</b>		
<b>July 14, 1975</b> <b>No. 1</b> <b>(689)</b>	(Eagleton) Rescinds the present \$2 tariff on oil and removes the President's authority to impose any future tariffs or fees on imported petroleum or petroleum products.	<b>July 16, 1975.</b> —Passed by the Senate with committee amendment, by voice vote (Congressional Record S12683).
		<b>July 25, 1975.</b> —House agreed to the Senate amendment, by voice vote (Congressional Record H7510).
		<b>Aug. 8, 1975.</b> —Signed by the President.
		(Public Law 94-75)

<b>H.R. 7731★</b>	<b>June 25, 1975</b>	<b>July 2, 1975.</b> —Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, and Departments of the Treasury and Commerce.
To suspend the duty on open-top hopper cars exported for repairs or alterations on or before June 30, 1975.		<b>July 14, 1975.</b> —Reported favorably to the Senate (S. Rept. 94-230) with an amendment insuring that entries made after September 1, 1974, and before the date of enactment could be liquidated or reliquidated on a duty-free basis.
		<b>July 17, 1975.</b> —Passed by the Senate with committee amendment, by voice vote (Congressional Record S12855).
		<b>July 25, 1975.</b> —House agreed to the Senate amendment, by voice vote (Congressional Record H7511).
		<b>Aug. 8, 1975.</b> —Signed by the President.
		(Public Law 94-76)

<b>H.R. 7929★</b>	<b>July 19, 1976</b>	<b>Aug. 24, 1976.</b> —Public hearing.—Printed.
Relating to the deduction of interest on certain corporate indebtedness to acquire stock or assets of another corporation.		<b>Aug. 30, 1976.</b> —Referred to Office of Management and Budget and Department of the Treasury.
		<b>Sept. 20, 1976.</b> —Reported favorably to the Senate (S. Rept. 94-1266) with amendments providing that payments on securities loans are to be exempt from the unrelated business income tax and that those payments are to be treated in the same manner as dividends and interest for purposes of the excise tax on private foundations, for the 100 percent income test for regulated investment companies, and for the support test limitations on investment income in determining whether a charitable organization is a publicly supported organization rather than a private foundation.
		<b>Oct. 1, 1976.</b> —Passed by the Senate, after rejecting the committee amendments (Congressional Record S17746).
		<b>Oct. 15, 1976.</b> —Signed by the President.

(Public Law 94-514)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p><b>H.R. 8030★</b></p> <p><b>June 25, 1975</b></p> <p>To increase the debt limitation until November 15, 1975. (Increases the public debt limit to \$577,000,000,000 through Nov. 15, 1975.)</p>	<p><b>June 26, 1975.</b>—Ordered placed on the Senate calendar.</p> <p><b>June 26, 1975.</b>—Debated and passed by the Senate without amendment, by rollcall vote (No. 256) of 72 yeas, 21 nays (Congressional Record S11756).</p> <p><b>June 30, 1975.</b>—Signed by the President.</p>	(Public Law 94-47)
<p><b>H.R. 8046★</b></p> <p><b>July 22, 1976</b></p> <p>To amend the Internal Revenue Code of 1954 to provide that the rental value of a parsonage furnished to the surviving spouse of a minister be excluded from gross income.</p>	<p><b>Aug. 24, 1976.</b>—Public hearing. —Printed.</p> <p><b>Aug. 30, 1976.</b>—Referred to Office of Management and Budget and Department of the Treasury.</p> <p><b>Sept. 28, 1976.</b>—Reported favorably to the Senate (S. Rept. 94-1320), with an amendment relating to social security coverage of non-profit organization employees.</p>	
<p><b>H.R. 8109★</b></p> <p><b>June 26, 1975</b></p> <p>To amend title XIX of the Social Security Act to extend the protection against the loss of medicaid because of the 1972 increase in social security benefits, and to extend the exemption of Puerto Rico, Guam, and the Virgin Islands from certain requirements relating to choice of provider.</p>	<p><b>June 27, 1975.</b>—Ordered placed on the calendar.</p> <p><b>June 27, 1975.</b>—Passed by the Senate by voice vote (Congressional Record S11833).</p> <p><b>July 1, 1975.</b>—Signed by the President.</p>	(Public Law 94-48)

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 8283★

To amend the Internal Revenue Code of 1954 with respect to the type of flavors which may be used on bonded wine cellar premises in the production of special natural wines.

## AMENDMENTS

Sept. 7, 1976  
No. 1  
(2275)

(Bartlett) Provides that the chief executive officer of each territory or possession of the United States which imposes an income tax on the citizens and residents of such territory or possession shall pay to the United States, an amount equal to 30 per centum of the sum of the amounts paid by the citizens or residents of such territory or possession.

Sept. 22, 1976  
No. 2  
(2364)

(Burdick) Exempts certain agricultural aircraft from the aircraft use tax.

May 20, 1976.—Referred to Office of Management and Budget and Department of the Treasury.

July 22, 1976.—Report from Department of the Treasury (no objection).

Aug. 24, 1976.—Public hearing. Printed.

Aug. 27, 1976.—Reported favorably to the Senate (S. Rept. 94-1182), without amendment.

H.R. 8598★

July 22, 1975

To amend title IV of the Social Security Act to make needed improvements in the recently enacted child support program.

July 25, 1975.—Referred to Office of Management and Budget, and Departments of the Treasury, Health, Education, and Welfare, and Justice.

(See action on H.R. 7710)

H.R. 8656★

June 10, 1976

To amend the Tariff Schedules of the United States in order to provide for the duty-free importation of loose glass prisms used in chandeliers and wall brackets.

## AMENDMENTS

Sept. 7, 1976  
No. 1  
(2274)

(Bartlett) Imposes quotas on the importation of certain meats into the United States.

Sept. 14, 1976  
No. 2  
(2291)

(Bartlett) Increases to \$10,000,000, the exemption from industrial development bond treatment for certain small issues.

June 11, 1976.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury and Commerce.

July 20, 1976.—Report from the Special Representative for Trade Negotiations (no objection).

Aug. 19, 1976.—Favorable report from Office of Management and Budget.

Aug. 24, 1976.—Public hearing—Printed.

Aug. 26, 1976.—Reported favorably to the Senate (S. Rept. 94-1173), without amendment.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## H.R. 8911★

To amend title XVI of the Social Security Act to make needed improvements in the program of supplemental security income benefits.

(Bill relates to:

- (a) authorization of initial payments to presumptively blind individuals;
- (b) attribution of parents' income and resources to children;
- (c) referral of disabled individuals under age 13 for appropriate health services;
- (d) outreach program;
- (e) modification of requirement for third party payee;
- (f) continuation of benefits for individuals hospitalized outside the United States in certain cases;
- (g) exclusion of certain gifts and inheritances from income;
- (h) extension of supplemental security income program to Puerto Rico, Guam, and the Virgin Islands;
- (i) increased payments for presumptively eligible individuals;
- (j) emergency replacement of benefit payments;
- (k) valuation of an individual's home for purposes of resources test;
- (l) termination of mandatory minimum State supplementation in certain cases;
- (m) monthly computation for determination of SSI benefits;
- (n) eligibility of individuals in certain medical institutions;
- (o) exclusion from income of certain assistance based on need; and
- (p) support and maintenance provided in other person's household.)

Sept. 9, 1976.—Referred to Office of Management and Budget and Departments of the Treasury, Health, Education, and Welfare, and Labor.

(See action on H.R. 7228)

## H.R. 8948★

Apr. 14, 1976

To amend the Accounting and Auditing Act of 1950 to provide for the audit, by the Comptroller General, of the Internal Revenue Service and of the Bureau of Alcohol, Tobacco, and Firearms.

Oct. 21, 1975.—Referred to Senate Committee on Government Operations.

Apr. 14, 1976—Reported favorably to the Senate by the Government Operations Committee with amendments (S. Rept. 94-753).

Apr. 14, 1976—Rereferred to Committee on Finance for a period not to exceed beyond May 20, 1976.

May 20, 1976.—Reported favorably to the Senate by the Committee on Finance (S. Rept. 94-909) with an amendment providing that the General Accounting Office may conduct management and financial audits of the IRS and ATF, but that any access to tax returns or tax return information may be made only after authorization is approved by the Senate Committee on Finance, the House Committee on Ways and Means, or the Joint Committee on Internal Revenue Taxation.

June 10, 1976. Adverse report from Comptroller General of the United States.

Sept. 30, 1976.—Passed by the Senate with committee amendments, by voice vote (Congressional Record 817295).

Oct. 1, 1976.—Senate vacated its action of Sept. 30, 1976, withdrew committee amendments thereto, agreed to a Metcalf floor amendment of a technical and perfecting nature, and again passed the bill by voice vote (Congressional Record 817713).

(See action on H.R. 10612)

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 9091★

To provide that certain unemployment compensation funds may be used for repayable loans to the Virgin Islands.

Aug. 1, 1975.—Senate took from the desk and passed by voice vote (Congressional Record S14927) after adopting a *Long amendment* dealing with the method of assessing railroad retirement payroll taxes by providing that for both tax assessment and benefit computation purposes, wages will be considered to be earned as of the period when they are actually paid, by voice vote (Congressional Record S14927).

Aug. 1, 1975.—House agreed to the Senate amendment.

Aug. 9, 1975.—Signed by the President.

(Public Law 94-93)

H.R. 9401★

May 17, 1976

To continue to suspend for a temporary period the import duty on certain horses.

## AMENDMENTS

July 19, 1976  
No. 1  
(2030) (Bentsen) Provides that only countries which engage in oil embargoes will be excluded from the Generalized System of Preferences.

Sept. 13, 1976  
No. 2  
(2284) (Scott of Pennsylvania) Imposes quantitative limitations on the importation of mushrooms into the United States.

Sept. 24, 1976  
No. 3  
(2413) (Scott of Pennsylvania) Provides that certain netting belts used in connection with the growing and harvesting of mushrooms be admitted free of duty.

May 25, 1976.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury and Commerce.

June 10, 1976.—Report from Special Representative for Trade Negotiations (no objection).

June 25, 1976.—Reported favorably to the Senate without amendment (S. Rept. 94-992).

June 29, 1976.—Favorable report from Department of the Treasury.

Oct. 1, 1976.—Passed by the Senate, by voice vote (Congressional Record S17733), after adopting a *Brooke floor amendment* (UP amendment No. 544) postponing the effective date of sec. 200 of the Tax Reform Act of 1976 which changes the rules for allocating basis in the matter of player contracts, by voice vote (Congressional Record S17733).

Oct. 1, 1976.—Objection in the House to a request to concur in the Senate amendments (Congressional Record H12413).

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 9432★

Nov. 5, 1975

Nov. 7, 1975.—Referred to Office of Management and Budget and Department of the Treasury.

To amend the Internal Revenue Code of 1954 in order to provide for quarterly payment, rather than annual payment, to the Government of the Virgin Islands of amounts equal to internal revenue collections made with respect to articles produced in the Virgin Islands and transported to the United States.

Dec. 12, 1975.—Reported favorably to the Senate without amendment (S. Rept. 94-547).

(See action on H.R. 10737)

## AMENDMENTS

Dec. 16, 1975  
No. 1  
(1294)

(McIntyre) Provides a 25% tax credit for the first \$8,000 of expenditures for residential solar energy equipment (includes equipment which uses solar energy to heat or cool a residence or to provide hot water within such residence).

Dec. 17, 1975  
No. 2  
(1309)

(Church, Kennedy, Ribicoff, Williams) Provides income tax counseling for the elderly.

Dec. 17, 1975  
No. 3  
(1310)

(Church, Huddleston, Ribicoff, Williams) Provides for simplification in computation and increases the amount of income subject to the 15% retirement income credit to \$2,500 for single persons and to \$3,750 in the case of a married couple filing a joint return where both are age 65 or over.

H.R. 9771★

To amend the Airport and Airway Development Act of 1970.

Dec. 10, 1975.—Referred to the Committee on Commerce.

Mar. 25, 1976.—Senate passed S. 3015, with amendments, including a *Long amendment* on behalf of the Committee on Finance conforming the language of the airport and airway trust fund to authorize the use of trust fund moneys for the additional areas approved by the Commerce Committee and the Senate, and also to permit the continued expenditure of trust fund moneys through fiscal year 1980.

Mar. 25, 1976.—Committee on Commerce discharged from further consideration of H.R. 9771, and the bill was then passed by voice vote after striking all after the enacting clause and inserting in lieu thereof language of the Senate companion measure, S. 3015.

Apr. 6, 1976.—House asked for a conference.

Apr. 13, 1976.—Senate agreed to a conference.

June 23, 1976.—Conference report filed in the House and Senate (H. Rept. 94-1292).

June 23, 1976.—Senate agreed to the conference report.

June 30, 1976.—House agreed to the conference report.

July 12, 1976.—Signed by the President.

(Public Law 94-353)

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 9803★

Sept. 30, 1975

To postpone for 6 months the effective date of the requirement that a child day-care center meet specified staffing standards (for children between 6 weeks and 6 years old) in order to qualify for Federal payments for the services involved under title XX of the Social Security Act, so long as the standards actually being applied comply with State law and are no longer than those in effect in September 1975.

Oct. 6, 1975.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

(See action on H.R. 7706 preceding action on H.R. 9803)

## BILL REPORTED

Jan. 20, 1976.—Reported favorably to the Senate (S. Rept. 94-592), with the following amendments:

- (a) Continuing the temporary postponement of the Federal child care staffing requirements through June 30, 1976;
- (b) Increasing the maximum allowable Federal funding of child care by \$250 million per year, starting with \$125 million in the current fiscal year and \$125 million for the July-September 1976 transition quarter (available only for child care and will be available to match State expenditures on an 80% matching basis);
- (c) Providing a reimbursement of \$1,000, federally funded, plus a tax credit of up to \$1,000 for employing welfare recipients in child care;
- (d) Permitting State welfare agencies to waive the Federal staffing requirements in the case of child care centers which meet State standards if the children receiving federally funded care in the center number fewer than 5 (or less than 20% of the total number of children served by the center), provided that it is infeasible to place the children in a center which does meet the Federal requirements;
- (e) Providing that a family day care mother's own children would be counted, for purposes of child care standards, only if they are under age 6; and
- (f) Making permanent the social services provisions related to addicts and alcoholics.

## AMENDMENTS

- Jan. 28, 1976  
No. 1  
(1355)
- (Bartlett and Tower) Delays until Oct. 1, 1977, the effective date of the standards.
- Jan. 28, 1976  
No. 2  
(1356)
- (Bartlett and Tower) Permits States to waive the Federal staffing requirements in the case of child care centers and group day care homes which meet State standards if the children receiving federally funded care represent no more than 30% of the total number of children served (or 10 children in the case of a center).
- Jan. 28, 1976  
No. 3  
(1357)
- (Packwood and Bartlett) Deletes implementation of Federal day care staffing ratios.

## SENATE ACTION

Jan. 20, 1976.—Passed by the Senate, by rollcall vote (No. 20) of 65 yeas, 24 nays (Congressional Record 8877), after taking the following action on amendments thereto:

## Amendments adopted:

- (a) *committee amendment* (the bill as thus amended was considered an original text for the purposes of further amendment), by voice vote (Congressional Record 8825);
- (b) *Mondale floor amendment* of a conforming nature, by voice vote (Congressional Record 8807); and
- (c) *Long floor amendment* correcting a printing error, by voice vote (Congressional Record 8808).

## Amendments rejected:

- (a) *Packwood amendment No. 1357* deleting implementation of Federal day care staff ratios, and permitting States to use the increase in funding in any social service program under title XX, by rollcall vote (No. 17) of 37 yeas, 64 nays (Congressional Record 8828);
- (b) *Bartlett amendment No. 1355* delaying, until Oct. 1, 1977, the effective date of the standards, by rollcall vote (No. 18) of 33 yeas, 56 nays (Congressional Record 8808); and
- (c) *Bartlett amendment No. 1356* permitting States to waive the Federal staffing requirements in the case of child care centers and group day care homes which meet State standards if the children receiving federally funded care represent no more than 30% of the total number of children served (or 10 children in the case of a center), by rollcall vote (No. 19) of 31 yeas, 67 nays (Congressional Record 8800).



## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 9803★—Continued

## SENATE ACTION—Continued

## CONFERENCE ACTION

Jan. 20, 1970.—Senate insisted on its amendments, requested a conference with the House, and named the following conferees: Messrs. Long, Hartke, Ribicoff, Byrd, Jr., of Virginia, Mondale, Hathaway, Fannin, Hansen, and Packwood.

Jan. 20, 1970.—House disagreed to the amendments of the Senate, agreed to a conference with the Senate, and named the following conferees: Messrs. Ullman, Corman, Rangel, Stark, Wagoner, Schneebell, and Vander Jagt.

Mar. 9, 1970.—Conference report filed (H. Rept. 94-885), with the conferees having taken the following action:

*Amendments Adopted:*

Continuing the temporary postponement of the Federal child care staffing requirements through June 30, 1970; and

Making permanent the social services provisions related to addicts and alcoholics.

*Amendments Modified:*

Providing Federal funding increases of \$62.5 million for fiscal year 1970 and \$62.5 million for the July-September transition quarter, and no funding beyond September 30, 1970;

Providing that payments for the costs of employing welfare recipients by providers of child care could be made up to amounts equal to \$5,000 per year per employee (such providers would not be eligible for a payment in lieu of the tax credit);

Accepting on a temporary basis (effective through Sept. 30, 1970), the provision permitting State welfare agencies to waive the Federal staffing requirements in child care centers in certain cases; and

Accepting on a temporary basis (effective through Sept. 30, 1970), the amendment providing that a family day care mother's own children would be counted, for purposes of child care standards, only if they are under 6 years old.

## CONFERENCE REPORT PASSAGE

Mar. 23, 1970.—Passed by the House, by rollcall vote (No. 127), of 310 yeas, 72 nays (Congressional Record H2252), after rejecting a motion to recommit the conference report to the Committee on Conference with instructions to the managers on the part of the House to disagree with all portions of the Senate amendments except section 2 (continuing suspension of standards thru July 1, 1970).

Mar. 24, 1970.—Passed by the Senate, by rollcall vote (No. 92) of 59 yeas, 30 nays (Congressional Record S1173).

## VETO ACTION

Apr. 6, 1970.—Vetoed by the President.

May 4, 1970.—Veto overridden by the House (Congressional Record H3858).

May 5, 1970.—Veto sustained by the Senate (Congressional Record S6170).

(See further action on H.R. 12155)



## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 10051★

To amend sec. 815 of the Internal Revenue Code to allow a life insurance company to disregard (for purposes of that section) a distribution during the last month of its taxable year, determined to have been made out of the policyholders surplus account, if such distribution is returned to the company not later than the due date for filing its income tax return (including extensions thereof) for that year.

(Prevents imposition of a special tax on life insurance companies (the so-called "phase III tax") in the case of an inadvertent distribution by the company from the policyholders surplus account, where the amount distributed is promptly returned to the company.)

## SENATE ACTION

June 23, 1970.—Received in the Senate.

June 28, 1970.—Passed by the Senate, by voice vote (Congressional Record 810838), after adopting the following amendments thereto:

(a) *Long floor amendment* (CP amendment No. 120), extending until Sept. 1, 1970, the present withholding tax rates, by voice vote (Congressional Record 810830);

(b) *Church floor amendment* (CP amendment No. 127), providing that 881 recipients who leave their own households because of major disaster would not have their benefits reduced by one-third, by voice vote (Congressional Record 810838); and

(c) *Church floor amendment* (CP amendment No. 128), excluding from countable income under the 881 program, assistance received under the Disaster Relief Act of 1974, or other assistance under a major disaster declared by the President, by voice vote (Congressional Record 810838).

## HOUSE ACTION

June 29, 1970. House concurs in the Senate amendments, by voice vote (Congressional Record H8907).

## BILL SIGNED

June 30, 1970. Signed by the President.

(Public Law 94-331)

H.R. 10101★

Aug. 3, 1970

To exempt certain aircraft museums from Federal fuel taxes and the Federal tax on the use of civil aircraft.

Aug. 9, 1970. Referred to Office of Management and Budget and Department of the Treasury.

Aug. 24, 1970.—Public hearing.—Printed.

Sept. 28, 1970.—Reported favorably to the Senate (S. Rept. 94-1321), with an amendment providing that any refund of the aircraft use tax is to be made without interest.

Oct. 1, 1970.—Passed by the Senate, by voice vote (Congressional Record 817759). The House having adjourned, the Senate disagreed to the committee amendment and passed the bill as it came from the House.

Oct. 17, 1970. Signed by the President.

(Public Law 94-530)

## ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## TITLE AND DESCRIPTION

H.R. 10210★

July 21, 1976

July 23, 1976.— Referred to Office of Management and Budget, Civil Service Commission, and Departments of the Treasury and Labor.

To require States to extend unemployment compensation coverage to certain previously uncovered workers; to increase the amount of the wages subject to the Federal unemployment tax; to increase the rate of such tax; and for other purposes.

## (Bill):

- (a) raises the net Federal tax rate by 0.2 percent for 5 years starting Jan. 1, 1977, and increases the wage base (Federal and, therefore, minimum State base) from \$1,200 to \$6,000;
- (b) extends unemployment compensation coverage to most farm workers, nearly all State and local government employees, and some domestic employees (also increases coverage of nonprofit schools);
- (c) modifies the "trigger" provisions of the extended benefits program;
- (d) incorporates the Virgin Islands in the unemployment compensation program;
- (e) establishes a national commission to study unemployment compensation;
- (f) eliminates certain Federal payments to cover administrative and extended benefit costs of State and local employee coverage;
- (g) allows States to apply for loans on a 3-month (rather than 1) basis;
- (h) provides Federal payment for unemployment benefits to former participants in public service jobs under CETA;
- (i) prohibits States from denying benefits because of pregnancy;
- (j) requires States to deny benefits to illegal aliens and to professional athletes during the off season; and
- (k) grants Federal employees certain new hearing rights.

## AMENDMENTS

Sept. 21, 1976  
No. 1  
(2336)

(Bellmon) Amends the Intergovernmental Cooperation Act of 1968 to require that in computing the allowable costs for any grant made to a State or local government or for any Federal contract with a State or local government, the cost of space in a government-owned building shall be allowed to the same extent it would be for a privately owned building.

Sept. 22, 1976  
No. 2  
(2363)

(Nelson, Cranston, Humphrey, Javits, Kennedy, Taft, Williams) Provides for a 1-year extension of the Special Unemployment Assistance (SUA) program; modifies provisions of SUA program concerning base year and treatment of school employees during vacation periods; and provides for Federal general revenue reimbursement to the States of the cost of regular unemployment coverage for State and local employees from January 1976 to December 1977.

Sept. 22, 1976  
No. 3  
(2366)

(Nelson, Case, Humphrey, Javits, Kennedy, Williams) Deletes from the bill the provision prohibiting the payment of unemployment compensation benefits to people who are receiving pensions based on previous employment. Requires the study commission established by the bill to report by Mar. 31, 1978, on the feasibility and desirability of such a provision.

## PUBLIC HEARINGS

Sept. 8, and 9, 1976. Public hearings. Printed.

## BILL REPORTED

Sept. 20, 1976.— Reported favorably to the Senate (S. Rept. 94-1265), with the following amendments:

## COVERAGE

## EMPLOYEES OF STATE AND LOCAL GOVERNMENTS

Requires the States to provide unemployment compensation coverage to all employees of State and local governments with the exception of:

- (1) elected officials;
- (2) major nonentured policymaking or advisory positions;
- (3) policymaking and advisory positions requiring not more than 1 day's employment per week;
- (4) judges;
- (5) members of a legislative body;
- (6) members of the State National Guard or Air National Guard;
- (7) emergency employees hired in case of disaster; and
- (8) inmates of custodial or penal institutions.

Provides that vacation time unemployment benefits would not be paid to teachers and other professional employees who have reasonable assurance of post-vacation employment even though they do not have a formal contract.

Makes permanent the provision permitting States to prohibit vacation time unemployment benefit payments to nonprofessional school employees.

## EMPLOYEES OF NONPROFIT ELEMENTARY AND SECONDARY SCHOOLS

Requires the States to extend the coverage of their unemployment compensation programs to employees of nonprofit elementary and secondary schools.

## VIRGIN ISLANDS

Extends the Federal unemployment compensation laws to the Virgin Islands as soon as various requirements of membership in the Federal State system could be met.

## FINANCING PROVISIONS

## TAX BASE

Increases the Federal unemployment taxable wage base to \$6,000.

## TAX RATE

Provides that when the net Federal unemployment compensation tax increases from 0.5 percent to 0.7 percent starting Jan. 1, 1977, and, under the House-passed bill, ending with the earlier of (1) Dec. 31, 1982, or (2) the end of the year in which all of the general revenue advances to the extended unemployment compensation account have been repaid, the additional tax would continue to apply until all of the advances have been repaid.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 10210★—Continued

BILL REPORTED—Continued

## AMENDMENTS—Continued

## ADVANCES TO STATES

Sept. 22, 1976  
No. 4  
(2367)

(Javits, Case, Humphrey, Williams) Revises the Federal-State Extended Unemployment Compensation Act of 1970 to provide new supplemental extended compensation benefits starting Oct. 1, 1977. (The new benefits would be federally funded.) The benefits would be payable for the 40th through the 52d week of unemployment when the national insured unemployment rate (seasonally adjusted) is 5.5 percent for a 13-week period, or when the State insured unemployment rate (seasonally adjusted) is 5 percent for a 13-week period.

Provides that whenever a State finds that it will not have funds available to pay unemployment compensation for a 3-month period (present law provides 1 month) it may borrow the necessary funds from the Federal Unemployment Trust Fund.

Sept. 22, 1976  
No. 5  
(2368)

(Javits, Case, Cranston, Humphrey, Kennedy, Williams) Deletes from the reported bill the provisions which provide that a State may put the extended benefit program into operation whenever the insured unemployment rate in the State is 6 percent for a 13-week period. Substitutes a provision requiring States to put the extended benefits program in operation when the State insured unemployment rate (seasonally adjusted) is 4 percent for a 13-week period. Deletes the present requirement of permanent law that the State insured unemployment rate must also be 120 percent at the rate for the corresponding periods in the 2 preceding years to trigger on the extended benefit program.

## OTHER PROVISIONS RELATING TO UNEMPLOYMENT COMPENSATION TRIGGERS

Modifies the triggers which determine when extended unemployment compensation benefits are payable in a State by authorizing States to waive the 120 percent requirement if the State insured unemployment rate exceeded 6 percent (under present law, when the extended benefits program, which provides up to 13 additional weeks of compensation is not in effect nationally, it may nevertheless be in effect in individual States if the insured unemployment rate in the States is at least 4 percent and that rate is 120 percent of the rate prevailing in the State in the prior 2 years).

## DISQUALIFICATION FOR RECEIPT OF A PENSION

Adds a new provision under which States would be required to prohibit the payment of unemployment compensation benefits to individuals who receive any public or private pension or annuity (including social security retirement benefits and railroad retirement annuities).

## DISQUALIFICATION FOR PREGNANCY

Prevents the States from disqualifying a woman for unemployment compensation solely because she is, or recently has been, pregnant.

Sept. 22, 1976  
No. 6  
(2369)

(Javits, Case, Humphrey, Kennedy, Williams) Modifies the provisions of the bill establishing a national study commission on unemployment compensation by requiring that commission to report by Mar. 31, 1978 its findings and recommendations on the feasibility and advisability of developing or not developing Federal minimum benefit standards for State unemployment compensation programs.

## PROFESSIONAL ATHLETE AND ILLICAL ALIEN

Requires the States to include in their unemployment compensation laws a provision specifically precluding the payment of unemployment compensation:

- (1) to a professional athlete between two playing seasons if he has reasonable assurance of reemployment in the following season; and
- (2) to an alien who was not lawfully admitted to the United States.

Sept. 22, 1976  
No. 7  
(2370)

(Javits, Case, Humphrey, Williams) Modifies the provisions of the bill related to the denial of benefits to school employees during vacation periods by limiting to 2 years (until January 1980) the authority for States to deny benefits during vacations to nonprofessional employees who have reasonable assurance of reemployment at the end of the vacation period and by providing for the payment of benefits retroactively to professional or nonprofessional employees denied benefits on this basis if their post-vacation employment does not materialize in fact.

## COMMISSION ON UNEMPLOYMENT COMPENSATION

Establishes a commission to study the unemployment compensation program and to issue a report not later than Jan. 1, 1979.

PROVISIONS RELATING TO SUPPLEMENTAL SECURITY INCOME  
DISABLED CHILDRENSept. 23, 1976  
No. 8  
(2399)

(Humphrey) Provides that increases in Federal benefit levels under the supplemental security income program (SSI) not be used by States to reduce expenditures under State-funded supplementary benefit programs.

Requires the Secretary of Health, Education, and Welfare to issue guidelines for determining who is disabled under the disability definition provided in the law as it applies to children within 120 days after the enactment of the provision.

Requires the Social Security Administration to refer blind and disabled children under age 16 who are receiving SSI benefits to the crippled children's or other appropriate State agency.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<b>H.R. 10210★—Continued</b>	<b>BILL REPORTED—Continued</b>
<b>AMENDMENTS—Continued</b>	CHANGE IN SSI SAVINGS CLAUSE
Sept. 23, 1976 No. 9 (2158)	(Percy) Requires States to make unemployment compensation payments no later than 2 weeks after the week for which payment is made.
	Provides that payments under the SSI savings clause to States will no longer be reduced when Federal SSI benefits rise enabling States to pass through the Federal increases without added State costs.
	INSTITUTIONALIZATION OF A SPOUSE
	Amends present law to provide that if a spouse is institutionalized, the two persons involved would be treated as individuals rather than as a couple for purposes of applying their separate incomes in computing any required reduction of the SSI benefit amount.
	PROTECTION OF MEDICAID ELIGIBILITY
	Provides that no recipient of SSI would lose eligibility for medicaid as the result of the operation of the cost-of-living benefit increase provision under title II of the Social Security Act.
	SSI PAYMENT TO PERSONS IN INSTITUTIONS
	Excludes publicly operated community residences, which serve no more than 16 residents, from being deemed public institutions in which individuals are ineligible for SSI benefits and provides that State or local government subsidies to a home, public or private, would not result in SSI benefits being reduced, and would require States to establish, maintain, and insure the enforcement of standards for any category of institutions, foster homes, or group living arrangements in which a significant number of SSI recipients reside.
	SOCIAL SECURITY ACT ASSISTANCE PROGRAMS IN THE NORTHERN MARIANAS COMMONWEALTH
	Extends to the new Northern Marianas Commonwealth, the Social Security Act programs of aid to the aged, blind, and disabled, aid to families with dependent children, and medical assistance under the same conditions as these programs apply to Guam, Puerto Rico, and the Virgin Islands, and deletes the authorization to extend the SSI program and the program of special social security benefits for the uninsured to the Northern Marianas.
	PROVISIONS OF THE HOUSE BILL DELETED BY THE COMMITTEE
	FARM WORKERS
	Extended unemployment compensation to agricultural employment.
	HOUSEHOLD WORKERS
	Requires the States to extend the coverage of their unemployment compensation programs to domestic workers employed by households that pay wages of at least \$600 in any calendar quarter.
	FEDERAL REIMBURSEMENTS TO THE STATES
	Made changes in the way Federal reimbursement of certain State costs are determined.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 10210★—Continued

BILL REPORTED—Continued

## CETA EMPLOYEES

Authorized reimbursement from Federal general revenues to the State for the cost of paying unemployment compensation to former participants in public service jobs under the Comprehensive Employment and Training Act (CETA).

## FINALITY PROVISION

Permitted a Federal employee to use the State agency appeal process to overturn his Federal agency's determination as to earnings and reason for leaving Federal employment (hearings on these issues are now available to employees within the Federal agency involved).

## SENATE ACTION

Sept. 20, 1976.—Passed by the Senate, by rollcall vote (No. 673), of 71 yeas, 0 nays (Congressional Record 817013), after taking the following action on amendments thereto:

*Amendments Adopted:*

*Committee amendments*, en bloc, by voice vote (Congressional Record 817012);

*Nelson floor amendment* (UP amendment No. 500), providing for extension of the Special Unemployment Assistance Program, by voice vote (Congressional Record 817011);

*Nelson floor amendment (modified)* (UP amendment No. 501), modifying the committee provision prohibiting payments to individuals who receive any retirement income from private or government source, by voice vote (Congressional Record 817020);

*Javits amendment No. 2369 (modified)*, extending the area of study to be conducted by the Commission, provided for by the committee bill, and require submission of an interim report, by voice vote (Congressional Record 817021);

*Cranston floor amendment* (UP amendment No. 503), defining more precisely, those individuals who shall not be paid unemployment compensation as aliens not lawfully admitted for permanent residence in the United States, by voice vote (Congressional Record 817025);

*Javits amendment No. 2370 (modified)* clarifying entitlement to unemployment compensation to certain teachers or nonprofessional school employees, by voice vote (Congressional Record 817022);

*Hathaway floor amendment* (UP amendment No. 505), permitting State and local governments to pay compensation to their own workers, when such workers are unemployed, rather than paying contributions in lieu of taxes for all their employees, by voice vote (Congressional Record 817032);

*Johnston floor amendment* (UP amendment No. 507), providing that the Study Commission consist of at least one representative of labor, industry, the Federal Government, State government, local government, and small business, by voice vote (Congressional Record 817036);

*Perry floor amendment (modified)* (UP amendment No. 508), adding a provision assuring prompt payment of compensation when due, by voice vote (Congressional Record 817038); and

*Leahy floor amendment* (UP amendment No. 500), requiring unemployed fathers to collect unemployment compensation to which they are entitled prior to receiving any AFDC benefits for which they may qualify and requiring State employment offices to furnish information to welfare and child support agencies, by voice vote (Congressional Record 817030).

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 10210★—Continued

## SENATE ACTION—Continued

**Amendments Rejected:**

*Javits amendment No. 2367 (modified)* extending and broadening benefits under the Unemployment Compensation Act, tabled by rollcall vote (No. 671), of 73 yeas, 27 nays (Congressional Record S17030); and

*Taft floor amendment (UP amendment No. 506)*, amending the Occupational Safety and Health Act so as to provide consultation and education to employers, tabled by rollcall vote (No. 672), of 43 yeas, 35 nays (Congressional Record S17030).

**Motion Tabled:**

*Long motion* recommitting the bill with instructions that it be reported back forthwith nongermane committee amendments stricken, by voice vote (Congressional Record S17010).

## CONFERENCE ACTION

Sept. 29, 1976.—Senate insisted on its amendments, requested conference with the House, and appointed as conferees: Messrs. Long, Talmadge, Ribicoff, Nelson, Hathaway, Curtis, Fannin, Hansen, and Javits.

Sept. 30, 1976.—Objection was heard to a request that the House disagree to the amendments of the Senate and agree to a conference asked by the Senate (Congressional Record H11001).

Sept. 30, 1976.—House agreed to a motion that the House disagree to the amendments of the Senate, agree to a conference asked by the Senate, and named the following conferees: Messrs. Ullman, Corman, Burleson of Texas, Burke of Massachusetts, Rangel, Steiger of Wisconsin, and Frenzel.

Oct. 1, 1976.—Conference report filed in the House and Senate (H. Rept. 94-1745), with the conferees having taken the following action:

## SENATE AMENDMENT NO. 1

## FARMWORKERS

Follows the House bill except agricultural labor is covered only if performed for a farm employer who, during the current or preceding calendar year, employs 10 or more workers in each of 20 weeks, or pays \$20,000 or more in wages for such labor in any calendar quarter.

## HOUSEHOLD WORKERS

Follows the House bill except that domestic services is only covered if performed for an employer who pays \$1,000 or more to individuals employed in such services in any calendar year in the calendar quarter year or the preceding calendar year.

## DEFINITION OF EMPLOYER

Follows the House bill.

## SENATE AMENDMENTS NUMBERED 2 AND 3

## COVERAGE OF CERTAIN SERVICE PERFORMED FOR NONPROFIT ORGANIZATIONS AND STATE AND LOCAL GOVERNMENTS

Follows the Senate amendment.



TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<b>H.R. 10210★—Continued</b>	<b>CONFERENCE ACTION—Continued</b>
	SENATE AMENDMENTS NUMBERED 4, 5, 6, AND 7
	ELIGIBILITY OF SCHOOL EMPLOYEES DURING CERTAIN PERIODS
	Provides that unemployment compensation based on services performed for an educational institution shall be denied to a teacher or other professional employee during periods between academic years or terms if there is a contract or reasonable assurance that the individual will perform such services in the forthcoming academic year or term. States are permitted to deny benefits based on services performed for educational institutions to non-professional school employees during periods between academic years or terms if there is reasonable assurance that the individual will be employed by the educational institution in the forthcoming academic year or term.
	SENATE AMENDMENTS NUMBERED 9, 10, 11, AND 12
	FEDERAL REIMBURSEMENT FOR BENEFITS PAID TO NEWLY COVERED WORKERS DURING TRANSITION PERIOD
	Follows the Senate amendment.
	SENATE AMENDMENTS NUMBERED 13 AND 14
	INCREASE IN FEDERAL UNEMPLOYMENT TAX WAGE BASE AND RATE
	Follows the Senate amendment.
	SENATE AMENDMENT NUMBERED 15
	FINANCING COVERAGE OF STATE AND LOCAL GOVERNMENT EMPLOYEES
	Follows the Senate amendment with respect to administrative grants, and follows the House bill with respect to extended benefits costs.
	SENATE AMENDMENTS NUMBERED 16, 17, 18, AND 19
	ADVANCES TO STATE UNEMPLOYMENT FUNDS
	Follows the Senate amendment.
	SENATE AMENDMENT NUMBERED 21
	FEDERAL REIMBURSEMENT FOR UNEMPLOYMENT BENEFITS PAID ON THE BASIS OF CERTAIN PUBLIC SERVICE EMPLOYMENT
	Follows the Senate amendment.
	SENATE AMENDMENTS NUMBERED 23, 24, AND 25
	AMENDMENTS TO THE STATE TRIGGER PROVISIONS OF THE EXTENDED PROGRAM
	Follows the Senate amendment, except that the 120 percent factor may be waived by a State when there is at least a 5 percent rate of insured unemployment for the 13-week period rather than the 6 percent rate prescribed in the Senate amendment.
	SENATE AMENDMENT NUMBERED 27
	REPEAL OF FINALITY PROVISIONS
	Follows the House provision. The amendment repealing finality of Federal findings applies only to unemployment insurance claims and has no other application.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 10210★—Continued

## CONFERENCE ACTION—Continued

## SENATE AMENDMENTS NUMBERED 30, 31, 32, AND 33

DENIAL OF UNEMPLOYMENT COMPENSATION TO ATHLETES, ILLEGAL  
ALIENS, AND RECIPIENTS OF RETIREMENT BENEFITS*Professional Athletes*

Follows the Senate amendment.

*Illegal Aliens*

Follows the Senate amendment.

*Disqualification for Receipt of Pension*

Follows the Senate amendment, except that the requirement would not take effect until 1979, thereby permitting the National Commission on Unemployment Compensation an opportunity for a thorough study of this issue and the Congress to act in light of its findings and recommendations.

## SENATE AMENDMENT NUMBERED 34

PROMPT PAYMENT OF COMPENSATION WHEN DUE

Omits the Senate amendment.

## SENATE AMENDMENT NUMBERED 36

COMPOSITION OF NATIONAL COMMISSION ON UNEMPLOYMENT  
COMPENSATION

Follows the Senate amendment.

## SENATE AMENDMENTS NUMBERED 37, 38, 39, AND 40

## DUTIES OF COMMISSION

Follows the Senate amendment with the conferees intending that the Commission include in its studies an examination of the payment of unemployment compensation to retirees, and the denial of compensation to employees of educational institutions between terms.

## SENATE AMENDMENTS NUMBERED 42, 43, 44, 45, AND 46

## REPORT BY COMMISSION

Requires the Commission to submit a general interim report not later than March 31, 1978.

## SENATE AMENDMENT NUMBERED 47

REFERRAL OF BLIND AND DISABLED CHILDREN RECEIVING SSI BENEFITS  
FOR APPROPRIATE REHABILITATION SERVICES

Reported in technical disagreement.

## SENATE AMENDMENT NUMBERED 48

INCOME OF EACH MEMBER OF MARRIED COUPLE TO BE APPLIED SEPARATELY IN DETERMINING SSI BENEFIT PAYMENTS WHEN ONE OF THEM IS IN AN INSTITUTION

Reported in technical disagreement.

TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 10210★—Continued

## CONFERENCE ACTION—Continued

## SENATE AMENDMENT NUMBERED 40

PRESERVATION OF MEDICAID ELIGIBILITY FOR INDIVIDUALS WHO CEASE  
TO BE ELIGIBLE FOR SSI BENEFITS ON ACCOUNT OF COST-OF-LIVING  
INCREASES IN SOCIAL SECURITY BENEFITS

Reported in technical disagreement.

## SENATE AMENDMENT NUMBERED 50

STATE SUPPLEMENTATION OF BENEFITS UNDER SSI PROGRAM

Reported in technical disagreement.

## SENATE AMENDMENT NUMBERED 51

ELIGIBILITY OF INDIVIDUALS IN CERTAIN INSTITUTIONS

Reported in technical disagreement.

## SENATE AMENDMENT NUMBERED 52

ASSISTANCE PROGRAMS IN THE NORTHERN MARIANAS

Omits the Senate amendment.

## SENATE AMENDMENT NUMBERED 53

METHOD OF PAYMENT BY STATE AND LOCAL GOVERNMENTS

Follows the Senate amendment.

## SENATE AMENDMENT NUMBERED 54

AFDC BENEFITS WHERE UNEMPLOYED FATHER RECEIVES UNEMPLOYMENT  
COMPENSATION

Reported in technical disagreement.

## SENATE AMENDMENT NUMBERED 55

STATE EMPLOYMENT OFFICES TO SUPPLY DATA IN AID OF ADMINISTRA-  
TION OF AFDC AND CHILD SUPPORT PROGRAMS

Reported in technical disagreement.

## SENATE AMENDMENT NUMBERED 56

AMENDMENTS TO THE SPECIAL UNEMPLOYMENT ASSISTANCE PROGRAM

*Extension of Special Unemployment Assistance Program*

Follows the Senate amendment.

*Elimination of Special Base Period for Payments of Special  
Unemployment Assistance*

Follows the Senate amendment.

*Denial of Special Unemployment Assistance to Non-Professional  
Employees of Educational Institutions During Periods Between  
Academic Terms*Follows the Senate amendment but deletes the provision in the  
Senate amendment for retroactive payment of compensation  
under certain conditions.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 10210★—Continued

## CONFERENCE ACTION—Continued

*Reimbursement for Unemployment Benefits Paid to Public Employees Covered by Regular Unemployment Compensation*

Omits the Senate amendment.

*Modification of Agreements to Special Unemployment Assistance Program*

Follows the Senate amendment.

## HOUSE ACTION

Oct. 1, 1970.—House agreed to the conference report, by rollcall vote (No. 861), of 272 yeas, 97 nays (Congressional Record H12175).

Oct. 1, 1970.—House receded and concurred in Senate amendments Nos. 48, 49, 51, and 54, by voice vote (Congressional Record H12178 and H12179).

Oct. 1, 1970.—House receded and concurred with amendments, by voice vote (Congressional Record H12177, H12178, and H12180), to the following Senate amendments:

## SENATE AMENDMENT NUMBERED 47

DEFERRAL OF BLIND AND DISABLED CHILDREN RECEIVING 881 BENEFITS FOR APPROPRIATE REHABILITATION SERVICES

Deletes the eligibility requirement for children under 10.

## SENATE AMENDMENT NUMBERED 50

STATE SUPPLEMENTATION OF BENEFITS UNDER 881 PROGRAM

Limits the effect of the provision to the cost-of-living increases which will occur in 1977 and 1978.

## SENATE AMENDMENT NUMBERED 55

STATE EMPLOYMENT OFFICES TO SUPPLY DATA IN AID OF ADMINISTRATION OF AFDC AND CHILD SUPPORT PROGRAMS

Omits a category of information to be provided by State employment offices "such other matters as may be relevant to the discharge of the welfare or child support agency's duties. . .".

## FURTHER SENATE ACTION

Oct. 1, 1970.—Senate agreed to House amendments to Senate amendments 47, 50, and 51, by voice vote (Congressional Record S17579).

## BILL SIGNED

Oct. 20, 1970.—Signed by the President.

(Public Law 94-566)

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 10284★

Nov. 13, 1975

## BILL REPORTED

To amend title XVIII of the Social Security Act to assure that the prevailing fees recognized by medicare for fiscal year 1976 are not less than those for fiscal year 1975, to extend for 3 years the existing authority of the Secretary of Health, Education, and Welfare to grant temporary waivers of nursing staff requirements for small hospitals in rural areas, to maintain the present system of coordination of the medicare and Federal employees' health benefit programs, and to correct a technical error in the law that prevents increases in the medicare part B premiums.

Dec. 12, 1975.—Reported favorably to the Senate (S. Rept. 94-549), with the following amendments:

## AMENDMENTS

- Dec. 5, 1975  
No. 1  
(1196) (Church) Freezes medicare deductibles for a period of 1 year.
- Dec. 15, 1975  
No. 2  
(1287) (Cranston, Brock, Hart of Michigan, McGee, Pell, Ribicoff, Stone) Provides optional medicare protection to spouses aged 60 to 64 of medicare beneficiaries and other persons aged 60 to 64 entitled to benefits under the Social Security Act.
- Dec. 16, 1975  
No. 3  
(1292) (Beall) Substitutes a different test of liability in conducting PSRO review and providing funds toward the costs of defending suits against a PSRO with respect to review activities (no funds are provided toward payment of judgment).
- Dec. 16, 1975  
No. 4  
(1293) (Beall) Provides medicare coverage of durable medical equipment for residents of institutions.
- Dec. 16, 1975  
No. 5  
(1296) (McIntyre) Provides a 25% tax credit for the first \$8,000 of expenditures for residential solar energy equipment.
- Dec. 16, 1975  
No. 6  
(1301) (Mathias) Utilizes services of volunteer personnel in providing counseling to claimants and recipients of benefits under titles II, XVI, and XVIII of the Social Security Act.
- Dec. 17, 1975  
No. 7  
(1305) (Taft) Provides that a State medicaid plan would be required to include a consent by the State to suit in the Federal courts in actions brought against the State by providers of certain medicaid services.

- (a) providing that in calculating the index by which physicians' prevailing fees can increase, the Department of Health, Education, and Welfare should include, to the extent feasible, factors related to any increases in costs of malpractice insurance and that index calculations should be prepared on a regional rather than a national basis;
- (b) providing for a 1-year extension of the Secretary's authority to grant temporary waivers of nursing staff requirements in certain rural areas where nurses are in short supply and other hospitals are not readily accessible (the House bill provided a 3-year extension);
- (c) providing that in those States which have been divided into more than one PSRO area and in which no conditional PSRO's have been designated, the Secretary will poll the physicians in each designated area as to their preference for a local or Statewide PSRO. If a majority of physicians in each currently designated PSRO area in that State approved a Statewide PSRO, the Secretary would redesignate that State as a single area;
- (d) provides that utilization review expenses of a PSRO in carrying out nondelegated review would be reimbursable under medicare benefit payments;
- (e) authorizes the medicare program to pay for care rendered to a medicare-eligible patient in a Veterans' Administration hospital if the patient had entered the hospital and the hospital had accepted the patient under the belief that the patient was eligible for veterans' benefits, and it was later determined that he was not eligible;
- (f) updates the current requirements for health facilities under the medicare and medicaid programs by replacing the current requirements that the facility meet the conditions of the 1967 Life Safety Code with a requirement that they meet the conditions of the 1973 edition of the code (facilities currently qualified under the 1967 code would not lose their eligibility for participation in the programs);
- (g) removes a technical barrier to the Secretary's approval of a grant to the Sacramento Medical Care Foundation which is aimed at obtaining data to assist the Department of Health, Education, and Welfare in developing appropriate reimbursement mechanisms for health maintenance organizations;
- (h) expands coverage of occupational therapy services under the medicare program to cover such services when they are provided through clinics, rehabilitation agencies and other organized settings (patients could qualify for home health services on the basis of a need for occupational therapy services alone); and
- (i) allows each State to decide whether or not to allow recipients of Aid to Families With Dependent Children to purchase food stamps through a withholding procedure (regulations scheduled to go into effect in January 1976 would require the States to allow purchase of food stamps through a withholding procedure).

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 10284★—Continued

## SENATE ACTION

Dec. 17, 1975.—Passed by the Senate, by voice vote (Congressional Record S22042), after adopting the following amendments:

- (a) committee amendment (the bill as thus amended was treated as original text for the purposes of further amendment), by voice vote (Congressional Record S22030);
- (b) *Reall amendment No. 1292* substituting a different test of liability in conducting PSRO review and providing funds toward the costs of defending suits against a PSRO with respect to review activities (no funds are provided toward payment of judgment), by voice vote (Congressional Record S22030);
- (c) *Reall amendment No. 1293* providing medicare coverage of durable medical equipment for residents of institutions, by voice vote (Congressional Record S22037);
- (d) *Javits floor amendment* providing that in payments to providers of services under medicare there be "no greater lag in payments to the provider than occurs in the providers' payments for the products and services it purchases," by voice vote (Congressional Record S22037);
- (e) *Dole floor amendment* directing the Secretary to conduct a 4-month study of the appropriateness of reimbursement under medicare for diagnostic professional services performed by optometrists on aphakic patients (patients whose natural lenses have been removed), other than refractive services, by voice vote (Congressional Record S22038);
- (f) *Dole floor amendment* making a change in the termination of date giving absolute priority to physician groups as PSRO's, thereby allowing additional time for PSRO development in view of administrative and funding delays, by voice vote (Congressional Record S22038);
- (g) *Cranston amendment No. 1287* providing optional medicare protection to spouses aged 60 to 64 of medicare beneficiaries and other persons aged 60 to 64 entitled to benefits under the Social Security Act, by voice vote (Congressional Record S22030);
- (h) *Fannin/Talmadge/Dole floor amendment* requiring up to 100 percent review or screening of medicaid hospital admissions in place of what has been interpreted as a present requirement of 100 percent review of all patients, by voice vote (Congressional Record S22041);
- (i) *Church-McClure floor amendment* relating to the tax-exempt status of obligations, the proceeds of which are to be used to construct the American Falls Dam in Idaho, by voice vote (Congressional Record S22042); and
- (j) *Mondale floor amendment* relating to judicial review available to providers of services, by voice vote (Congressional Record S22042).

Dec. 17, 1975.—Senate insisted on its amendments, requested a conference with the House, and named the following conferees: Messrs. Long, Talmadge, Hartke, Curtis, and Fannin.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 10284★—Continued

## FURTHER HOUSE ACTION

Dec. 19, 1975.—House voted to suspend the rules and adopt H. Res. 913, by rollcall vote (No. 820) of 371 yeas, 16 nays (Congressional Record H13062), providing for concurrence with amendments, to the Senate amendments, as follows:

*Amendments Adopted:*

Relating to PSRO area designations;  
 Relating to PSRO direct utilization review activities;  
 Updating the life safety requirements applicable to nursing homes;  
 Permitting the Secretary to approve a grant to the Sacramento Medical Care Foundation;  
 Changing the termination date giving absolute priority to physician groups as PSRO's;  
 Relating to coverage of diagnostic services by optometrists;  
 Relating to medicare 100% hospital review requirement; and  
 Relating to the tax status of obligations for the reconstruction of the American Falls Dam in Idaho.\*

*Amendment Modified:*

Extending until Oct. 1, 1976, the provision giving States the option of withholding the food stamp purchase price from an AFDC grant for those recipients who wish to purchase food stamps.\*\*

*Amendments Rejected:*

Providing that in calculating the index by which physicians' prevailing fees can increase, the Department of Health, Education, and Welfare should include, to the extent feasible, factors related to any increases in costs of malpractice insurance and that index calculations should be prepared on a regional rather than a national basis;  
 Providing for a 1-year extension of the Secretary's authority to grant temporary waivers of nursing staff requirements in certain rural areas where nurses are in short supply and other hospitals are not readily accessible;  
 Relating to certain hospital services of VA hospitals;  
 Providing coverage of certain occupational therapy services under medicare;  
 Relating to avoidance of delay in medicare payments to hospitals;  
 Modifying PSRO liability in conducting review;  
 Providing optional medicare coverage for certain persons aged 60 to 64;  
 Providing medicare coverage of durable medical equipment for residents of institutions; and  
 Relating to judicial review available to providers of services.

## FURTHER SENATE ACTION

Dec. 19, 1975.—Senate agreed to House amendments to the Senate amendments by voice vote (Congressional Record S23096).

## BILL SIGNED

Dec. 31, 1975. Signed by the President.

(Public Law 94-183)

\*See action on H.R. 9908.

\*\*See additional action on H.R. 13500.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 10572★

Dec. 5, 1975

To amend title 5 of the United States Code to provide that the provisions relating to the withholding of city income or employment taxes from Federal employees shall apply to taxes imposed by certain nonincorporated local governments.

June 3, 1970.—Referred to Office of Management and Budget and Department of the Treasury.

July 2, 1970.—Committee discharged from further action by motion agreed to by voice vote (Congressional Record S11404).

July 1, 1970.—Passed by the Senate, by voice vote (Congressional Record S11405), without amendment.

July 12, 1970.—Signed by the President.

(Public Law 91-358)

H.R. 10585★

To increase the temporary debt limitation until Mar. 15, 1970. (Increases the public debt limit to \$505,000,000,000 through Mar. 15, 1970.)

Nov. 13, 1975.—Ordered placed on the Senate Calendar.

Nov. 13, 1975.—Passed by the Senate, without amendment, by voice vote (Congressional Record S20028).

Nov. 14, 1975.—Signed by the President.

(Public Law 94-132)

H.R. 10612★

Dec. 5, 1975

To reform the tax laws of the United States.

## HOUSE BILL

## Tax Reform

(a) Includes a "limitation on artificial losses" (LAL) under which artificial deductions that do not accurately reflect current expenses cannot be used to shelter unrelated income from tax. LAL is applied to real estate, farming, oil and gas, equipment leasing, sports franchises and movies;

(b) provides other rules to eliminate abuses of tax shelters including new or strengthened recapture rules for real estate and oil and gas to prevent the conversion of ordinary income into capital gains; limitation on losses in the case of livestock, certain crops,

S9 024

## DEPARTMENTAL REPORTS

Dec. 19, 1975.—Referred to Office of Management and Budget, Departments of the Treasury, Health, Education, and Welfare, Commerce, State, Special Representative for Trade Negotiations, International Trade Commission.

May 20, 1970.—Report from Department of State (suggests amendment to sec. 505(b)).

## PUBLIC HEARINGS

Mar. 17 19, 22 20, 20 31, and Apr. 1, 2, 5 9, and 13, 1970.—Public hearings.—Printed.

July 20 22, 1970.—Additional hearings on certain committee amendments.—Printed.



## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 10612★--Continued

## BILL REPORTED

## Tax Reform--Continued

June 10, 1970.- Reported favorably to the Senate (S. Rept. 91-938), with amendments summarized below:

movies and oil and gas wells to the amount for which the taxpayer is at risk; limits on the deduction of interest (including prepaid interest); and provisions designed to restrict the use of partnerships for tax sheltering activities;

(c) ensures that all types of income are subject to at least some tax by significantly strengthening the minimum tax for individuals by raising the rate from 10 percent to 14 percent, lowering the exemption, halving the existing deduction for regular income taxes and adding two new preference items to the base of the tax;

(d) restricts to some extent business-related individual income tax provisions by limiting deductions for expenses attributable to business use of the home and vacation homes and deductions for foreign conventions and eliminating special tax treatment for qualified stock options;

(e) phases out (for most taxpayers) the exclusion for income earned abroad by U.S. citizens residing abroad; eliminates the use of foreign trusts to shield income from tax; ends the preferential treatment for income from corporations doing business in less developed countries; repeals the per-country limitations on the foreign tax credit; adds a requirement providing that foreign losses deducted against U.S. income are to be recaptured in future years; ends preferential treatment for capital gains in determining the foreign tax credit limitation; repeals the preferences for Western Hemisphere Trade Corporations and China Trade Act Corporations; provides that interest and dividends from U.S. portfolio investments by foreign corporations and nonresident aliens are exempted from the withholding tax on such income; and modifies the tax incentives for corporations operating in the possessions and Puerto Rico.

(f) cuts back tax deferral for income from exports through Domestic International Sales Corporations (DISC);

(g) includes several technical income tax changes relating to taxation of housing cooperatives, disaster loans and payments, publication expenses of publishers, and debts owed by political parties to individuals in business;

(h) raises the limit on the amount of ordinary income against which capital losses may be deducted from \$1,000 to \$1,000, and provides individuals with large capital losses a 3-year carryback of their capital losses against prior capital gains, similar to the one now available to corporations; increases the holding period defining long-term capital gains, in three stages from 0 months to 1 year; and extends the capital loss carryover period for mutual funds to 8 years;

(i) liberalizes the treatment of individual retirement accounts (IRA's) by permitting a tax-free rollover into an IRA of amounts distributed because of termination of a pension plan even though the individual does not retire and permitting individuals to set up an IRA (or to make tax-free contributions to certain pension plans) when their employers' contribution is small; and

(f) revises the tax treatment of real estate investment trusts in several ways.

## Tax Simplification

(a) Revises the existing optional tax tables by basing them on taxable income instead of adjusted gross income and increasing to \$20,000 the maximum amount of taxable income a taxpayer can have and still use the tables;

(b) makes available the deduction for alimony to taxpayers who claim the standard deduction;

## TAX REVISION

## MINIMUM TAX

Revises the existing minimum tax for individuals, raising the rate from 10 percent to 15 percent, lowering the exemption to no more than \$5,000 and adding several new preferences to the base of the tax.

## MAXIMUM TAX

Revises the existing 5-percent maximum tax rate to include a limited amount of investment income and provides that income eligible for the maximum tax rate be reduced by all tax preferred income.

## TAX SHELTERS

Provides rules to eliminate the abuses of tax shelters for farm operations, film purchases, equipment leasing, and oil and gas drilling, by limiting losses resulting from accelerated deductions to the amount for which the taxpayer is "at risk."

Prevents conversion of ordinary income into capital gains by strengthening the existing recapture rules for real estate and professional sports franchises. Restricts the use of limited partnerships to syndicate tax shelter benefits and also limits on deductions for prepaid expenses.

## BUSINESS EXPENSE DEDUCTION

Limits deductions for expenses attributable to business use of the home, rental of vacation homes and foreign conventions. Eliminates virtually all special tax treatment for qualified stock options.

## CAPITAL FORMATION

Includes an additional 2-percent credit if an equivalent amount of stock is put into an employee stock ownership plan. Allows refunds of expiring investment tax credits. Extends the carryover period for net operating losses in place of the carryback period on an optional basis. Reduces taxes for the railroad industry through changes in the investment credit and amortization rules.

## ENERGY CONSERVATION

Provides tax credits for home insulation expenditures and solar energy equipment. Denies some existing tax incentives in cases where they are not contributing to energy conservation. Provides a tax credit to promote recycling of waste materials.

## FOREIGN INCOME

Eliminates: (a) the use of foreign trusts to shelter income from tax; (b) the preferential treatment for income from corporations doing business in less developed countries; (c) the per-country limitation on the foreign tax credit; (d) preferential treatment for capital gains in determining the foreign tax credit; and (e) the preferences for Western Hemisphere Trade Corporations and China Trade Act Corporations.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## H.R. 10512★—Continued

## Tax Simplification—Continued

(c) converts the retirement income credit into a "tax credit for the elderly" increases the amount of income on which the credit is computed; and makes earned income eligible for the credit; (the credit is phased out for taxpayers with high incomes);

(d) converts the child care deduction into a 20-percent tax credit;

(e) eliminates the sick exclusion except for the permanently and totally disabled; and ends the exclusion of disability pay from income for future members of certain Government services. (Veterans' Administration benefits remain tax exempt);

(f) simplifies and liberalizes the deduction for moving expenses;

(g) simplifies the rules dealing with accumulation trusts; and  
(h) repeals and revises many obsolete and rarely used provisions of the Internal Revenue Code.

## Extension of Tax Reductions

(a) Provides individual tax reductions that will permit withholding rates in 1970 that, on the average, are the same as those prevailing in the last eight months of 1975, when the Tax Reduction Act of 1975 was in effect. The bill makes permanent the temporary increases in the standard deduction contained in that act. These increase the minimum standard deduction (or low-income allowance) from \$1,300 to \$1,600 for single returns and to \$1,900 for joint returns, the percentage standard deduction from 15 percent to 16 percent, and the maximum standard deduction from \$2,000 to \$2,400 for single returns and to \$2,600 for joint returns;

(b) Includes a tax credit equal to the greater of (a) \$30 for each taxpayer and dependent or (b) 2 percent of the first \$12,000 of taxable income;

(c) requires that refunds of the earned income credit provided in the Tax Reduction Act of 1975 be disregarded in determining benefits under Federal and Federally assisted programs;

(d) extends the increase in the investment credit to 10 percent which was provided in the Tax Reduction Act of 1975 for four additional years (that is, until the end of 1980), as well as the increase in the limit on the amount of used property eligible for the credit;

(e) restructures the investment credit for movie and television films; and

(f) extends for two years (that is, until the end of 1977) the increase in the corporate surtax exemption to \$50,000 and the reduction in the tax rate on the first \$25,000 of corporate taxable income from 22 percent to 20 percent (as provided for 1975 in the Tax Reduction Act of 1975).

## Administrative Provisions

(a) Provides rules to regulate tax return preparers; (b) provides for withholding of State and city taxes for employees of the House of Representatives, the National Guard or Ready Reserve and members of the Armed Forces and for withholding of Federal tax in the case of certain gambling winnings; (c) provides for declaratory judgments about the tax exempt status of charitable organizations; (d) strengthens taxpayer rights in cases of mathematical or clerical errors, jeopardy and termination assessments, levies from wages and salary income and administrative summonses; (e) provides rules for the disclosure of private letter rulings; and (f) exempts State-conducted lotteries from the Federal taxes on wagering and vending machines.

## BILL REPORTED—Continued

Modifies tax incentives for corporations operating in the possessions and Puerto Rico.

Denies existing tax benefits for income earned in connection with foreign bribes or with participation in the Arab boycott of Israel or similar international boycotts.

Provides that foreign losses deducted from U.S. income are to be recaptured in future years.

Provides that the existing tax incentive for exports (DISC) is made applicable only for the increase in exports over a base period.

Exempts from income tax the interest earned in the United States in the case of nonresident aliens and foreign corporations.

## PRIVATE FOUNDATIONS

Requires private foundations to pay out their earnings or 5 percent (instead of 6 percent or better) of their assets and are to pay an audit-fee tax of 2 percent of income (instead of 4 percent).

## INDIVIDUAL RETIREMENT ACCOUNTS

Modifies the provision to allow one spouse to set up such an account for a nonworking spouse.

## INSURANCE COMPANIES

Provides that casualty insurance companies with losses are, subject to limitations, permitted to file consolidated returns with life insurance companies.

## POLLUTION CONTROL FACILITIES

Reenacts the expired provision for 5 year amortization for pollution control facilities, and these facilities also are given the investment tax credit at two-thirds the usual rate.

## MISCELLANEOUS AMENDMENTS

Makes several miscellaneous changes in the tax law, dealing with tax treatment of condominiums, real estate investment trusts, disaster loans, publishers, face-amount certificates, student loan forgiveness, subchapter S corporations, the work incentive (WIN) tax credit, corrections of the 1975 provisions on percentage depletion for oil and gas, and other areas.

## TAX SIMPLIFICATION

Revises the existing optional tax tables by basing them on taxable income instead of adjusted gross income and increasing to \$20,000 the maximum amount of taxable income a taxpayer can have and still use the tables.

Makes the deduction for alimony available to taxpayers who claim the standard deduction.

Simplifies the retirement income credit by converting it into a "tax credit for the elderly."

Converts the child care deduction to a 20-percent tax credit.

Eliminates the sick pay exclusion except for the permanently and totally disabled.

Simplifies and liberalizes the deduction for moving expenses.

Simplifies the rules dealing with accumulation trusts.

Limits the deduction for State and local gasoline taxes to those above a \$50 floor.

Contains the "deadwood bill" that repeals and revises many obsolete and rarely used provisions of the Internal Revenue Code.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 10612★--Continued

BILL REPORTED--Continued

## Miscellaneous Provisions

## EXTENSION OF TAX REDUCTIONS

- (a) Provides rules that deal with the limitation on the deduction for legislators' travel expenses away from home;
- (b) permits railroads to amortize over a 50-year period their railroad grading and tunnel bores built before 1960 and permits the expensing of replacement of wooden railroad ties with cement ties; and
- (c) contains a 7-percent tax credit for the initial \$100 of home garden tool expenses.

- Makes permanent the increases in the standard deduction in the Revenue Adjustment Act of 1975. It increases the minimum standard deduction from \$1,300 to \$1,700 for single returns and \$2,100 for joint returns. It raises the percentage standard deduction from 15 percent to 16 percent. Also, it raises the maximum standard deduction from \$2,000 to \$2,400 for single returns and to \$2,800 for joint returns.
- Makes permanent the refundable earned income credit of 10 percent of the initial \$4,000 of earnings, phased out as income raises from \$4,000 to \$8,000.
- Extends the general individual income tax credit until June 30, 1977.
- Makes permanent the tax reductions for small business (increases the corporate surtax exemption from \$25,000 to \$50,000 and reduces the tax rate on the first \$25,000 of taxable income from 22 percent to 20 percent).
- Makes permanent the increase in the investment credit to 10 percent.

## AMENDMENTS

## ADMINISTRATIVE PROVISIONS

- Mar. 22, 1976**  
**No. 1**  
**(1513)** (Moss) Provides that outdoor advertising displays (i.e., billboards permanently attached to the ground or another permanent structure) will be eligible for nonrecognition of gain treatment where such property is involuntarily converted through condemnation.
- Apr. 5, 1976**  
**No. 2**  
**(1557)** (Haskell) Provides for the repeal of the Domestic International Sales Corporation (DISC) provision.
- Apr. 6, 1976**  
**No. 3**  
**(1562)** (Haskell) Provides for repeal of the asset depreciation range system which permits taxpayers to establish special accounts for certain groups of assets which can be depreciated over a period 20% shorter than the normal useful life for such class of assets, and repeals the provision allowing rapid amortization for certain expenditures made to rehabilitate low income rental housing.
- Apr. 6, 1976**  
**No. 4**  
**(1563)** (Bumpers) Provides that no foreign tax credit shall be allowed for payments to any foreign country which constitute the payment of a royalty as opposed to the payment of a tax.
- Apr. 6, 1976**  
**No. 5**  
**(1564)** (Bumpers) Deletes the exception from increase in the holding period for capital gains on agricultural commodity futures.
- Apr. 6, 1976**  
**No. 6**  
**(1565)** (Bumpers) Provides that the deduction for air transportation expenses shall not exceed the cost of coach travel.
- Apr. 6, 1976**  
**No. 7**  
**(1566)** (Bumpers) Denies a deduction for any expenses incurred in attending any foreign convention held outside the United States, its possessions, and the Trust Territory of the Pacific Islands.
- Apr. 6, 1976**  
**No. 8**  
**(1567)** (Bumpers) Deletes section 201 of H.R. 101612 which provides that corporations engaged in the trade or business of farming with certain exceptions, shall compute their taxable income from farming under the accrual method of accounting and capitalize their preproductive expenses.

- Contains rules for disclosure of private letter rulings.
- Provides definitive rules generally maintaining the confidentiality of tax returns.
- Provides for better regulation of tax return preparers.
- Places restrictions on jeopardy and termination assessments and use of the administrative summons by the Internal Revenue Service.
- Makes several changes in the withholding system.
- Provides for declaratory judgments in determining the tax-exempt status of charitable organizations.

## FINANCE COMMITTEE SUPPLEMENTAL REPORT

JULY 13, 1976. Supplemental report filed by the committee (S. Rept. 91-973 (pt. 2)), with amendments summarized below:

## ESTATE AND GIFT TAX PROVISION (TITLE XXII)

## ESTATE TAX CREDIT

- Provides an estate tax credit in lieu of the present estate tax exemption (the amount of the credit will be \$30,000 for decedents dying in 1977 (equivalent to an exemption of \$131,000) and will increase by \$5,000 per year until 1981 when the credit will be \$70,000 (equivalent to a \$197,000 exemption)).

## MARITAL DEDUCTION

- Increases the maximum estate tax marital deduction for property passing from the decedent to his surviving spouse to the greater of \$250,000 or one-half of the decedent's adjusted gross estate.

## VALUATION OF CERTAIN REAL PROPERTY

- Includes qualified real property in the decedent's gross estate on the basis of its current use rather than on the basis of its highest and best use (real property that can qualify for this special treatment will include property used for (1) farming, (2) woodland, (3) open pastoral space, or (4) the maintenance of historic values).

## ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## TITLE AND DESCRIPTION

H.R. 10612★--Continued		FINANCE COMMITTEE SUPPLEMENTAL REPORT--Continued	
<b>AMENDMENTS--Continued</b>		<b>EXTENSION OF PAYMENT TIME</b>	
Apr. 6, 1976 No. 9 (1568)	(Bumpers) Provides an exception to the LAL rule applicable to preproductive period expenses for rice and soybeans.	Increases the period for payment of the estate tax attributable to the decedent's interest in a farm or closely-held business from 10 to 15 years.	
		<b>GENERATION-SKIPPING TRANSFERS</b>	
Apr. 6, 1976 No. 10 (1569)	(Bumpers) Provides an exception to the LAL rule applicable to preproductive period expenses for poultry.	Imposes a tax in the case of a generation-skipping transfer under a trust or similar arrangement upon the distribution of the trust assets to a generation-skipping heir or upon the termination of an intervening interest in the trust.	
Apr. 7, 1976 No. 11 (1576)	(Haskell) Repeals the 10% investment tax credit.	<b>GIFT TAX TREATMENT OF CERTAIN ANNUITIES</b>	
Apr. 8, 1976 No. 12 (1578)	(Fong) Treats Federal retirement system income the same as social security income to the extent that such retirement income does not exceed the sum of old-age benefits which may be received under title II of the Social Security Act and amounts which may be earned without reducing such benefits.	Excludes from the taxable gifts of the surviving spouse, the value of a nonemployee's interest to the extent the value of that interest is attributable to the contributions of the employer and to the extent the value arises solely by reason of the spouse's interest in the community income of the employee under the community property laws of the State.	
Apr. 14, 1976 No. 13 (1606)	(Ford) Provides that scholarships, including the value of contributed services and accommodations by members of the uniformed services receiving training under the Armed Forces health professions scholarship program, shall be treated as scholarships.	<b>OTHER AMENDMENTS</b>	
Apr. 27, 1976 No. 14 (1611)	(Ribicoff) Allows U.S. citizens employed abroad by charitable organizations to exclude the first \$25,000 in earned income from their taxes (H.R. 10612 provides for a \$20,000 exclusion).	<b>OUTDOOR ADVERTISING DISPLAYS</b>	
Apr. 27, 1976 No. 15 (1612)	(Ribicoff) Provides a tax deduction for gifts of inventory to charities.	Provides that taxpayers are to have the election to treat outdoor advertising displays as real property under certain circumstances.	
Apr. 27, 1976 No. 16 (1613)	(Ribicoff) Permits authors to currently deduct "prepublication expenditures."	<b>LARGE SIGNS</b>	
Apr. 29, 1976 No. 17 (1626)	(Tunney) Allows a business deduction for household and children expenses incurred by working mothers and certain other persons to enable them to be gainfully employed.	Changes the excise tax on large signs from a bracket system based on the intended retail price to an ad valorem tax of 8½ percent of the wholesale price.	
May 12, 1976 No. 18 (1638)	(Haskell) Repeals: (a) the deduction for intangible drilling and development costs in the case of oil and gas wells (except in the case of exploratory wells); (b) the deduction as an ordinary loss for expenditures plus the adjusted depletion basis of coal or iron ore disposed of under a royalty contract where such expenditures exceed the amount realized under the contract;	<b>GAIN FROM SALES OR EXCHANGES BETWEEN RELATED PARTIES</b>	
		Extends currently favorable tax treatment to gains from sales of depreciable property between two corporations that are controlled by the same individual and his family and make certain rules of constructive ownership apply in this situation.	
		<b>EXCLUSION OF UNIFORMED SERVICES SCHOLARSHIP EXCLUSION</b>	
		Extends the exclusion from income for amounts received as scholarships under the Armed Forces Health Professions Scholarship Program (or any substantially similar program) to cover the year 1976.	
		<b>TAX COUNSELING FOR THE ELDERLY</b>	
		Provides for a volunteer tax counseling program for the elderly.	
		<b>TAX CREDIT FOR CERTAIN EDUCATION EXPENSES</b>	
		Provides a tax credit for certain expenses relating to higher education.	
		<b>COMMISSION ON VALUE ADDED TAXATION</b>	
		Establishes a 20-member National Commission on Value Added Taxation to make a study of the value added tax and its effects on savings, consumption, capital formation, international trade policy, and general government finance, as well as its potential use as an alternative source of financing the social security system (a report is to be made to the President and to the Congress by December 31, 1977).	

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 10612★—Continued

## AMENDMENTS—Continued

- (c) the current deduction for expenses incurred for the development of a mine or other natural deposit (other than an oil or gas well) after the existence of ores or minerals in commercially marketable quantities has been disclosed and the election to capitalize such expenditures and deduct them ratably as the ore or mineral is sold (sec. 616 of the Code);
- (d) the 33% limitation on the tax applicable to the selling price of an oil or gas property or interest therein where the principal value of the property has been demonstrated by the discovery work done by the taxpayer (sec. 632 of the Code);
- (e) the special provisions relating to the gain or loss from the sale or exchange or disposal of timber, coal, or domestic iron ore (sec. 631 of the Code); and
- (f) the special rules for determining capital gains and losses with respect to timber, coal, or domestic iron ore (sec. 1231(b)(2) of the Code).

- May 12, 1976  
No. 19  
(1639) (Ford, Bartlett, Brooke, Buckley, Eagleton, Eastland, McGee, Randolph, Taft, Thurmond) Provides that scholarships, including the value of contributed services and accommodations by members of the uniformed services receiving training under the Armed Forces health professions scholarship program shall be treated as scholarships.
- May 12, 1976  
No. 20  
(1641) (Ribicoff, Dole, Haskell, Mukie, Nelson, Packwood) Provides an elective set of requirements for determining whether a charitable organization has engaged in excessive lobbying activities by allowing proportionately less lobbying expenditures by larger organizations and providing for loss of exemption only where over a 4 consecutive year period an organization exceeds the permitted levels of lobbying expenditures by more than 50%.
- May 17, 1976  
No. 21  
(1650) (Ribicoff) Provides for a tax credit for a taxpayer who pays the expenses of education for himself or another person at a qualified educational institution.
- May 20, 1976  
No. 22  
(1661) (Dole) Permits a taxpayer to elect to currently deduct expenses incurred for the removal of architectural and transportation barriers.
- May 24, 1976  
No. 23  
(1672) (Dole) Provides that private operating foundations, including museums and libraries and similar educational institutions such as arboretums and planetariums, would be exempt from the tax on their investment income.

## FINANCE COMMITTEE SUPPLEMENTAL REPORT—Continued

## INDUSTRIAL DEVELOPMENT BONDS FOR CERTAIN HOSPITAL CONSTRUCTION

Provides an exception to the small issues limitation on industrial development bonds for the construction of private hospitals where the bond issue does not exceed \$20 million and the hospital has been certified as necessary in their communities by the appropriate State health agency.

## GROUP LEGAL SERVICES PLANS

Provides an exclusion from an employee's gross income for amounts contributed or service or reimbursements provided by an employer under a qualified group legal services plan for the benefit of the employee, his spouse, or his dependents.

## EXCHANGE FUNDS

Provides that, generally, amounts contributed to partnership exchange funds (so-called "swap funds"), as well as the merger of certain investment companies, are to be treated as taxable transactions where a taxpayer's principal interest is to diversify his investments without current payment of tax.

## SUBCHAPTER S CORPORATION DISTRIBUTIONS

Modifies the rules pertaining to the number of shareholders of a subchapter S corporation.

## INTERNATIONAL TRADE COMMISSION

Changes the voting procedures of The International Trade Commission to import relief cases to insure that the Congress will have an opportunity to override import relief decisions of the President under sections 201 and 303 of the Trade Act of 1974. The Commission membership is to be increased from six to seven members, and certain other procedural and organizational changes are to be made with respect to the Commission.

## MISCELLANEOUS AMENDMENTS

## DISABILITY PAYMENTS EXCLUSION

Provides an exclusion from gross income for disability payments received by U.S. Government employees on account of personal injuries occurring outside of the United States as a result of a terrorist attack.

## CHANGES IN TREATMENT OF FOREIGN INCOME

- Applies on a first-in-first-out basis the foreign tax credits which are to be allowed an additional 2-year carryover under the committee's amendment as reported.
- Provides individuals the option of claiming a foreign tax credit on income earned abroad in lieu of the \$20,000 (or \$25,000) exclusion from income.
- Provides that any loss from a foreign subsidiary is not to be subject to foreign loss recapture to the extent that it is attributable to a deficit in earnings and profits as of December 31, 1970, where the loss is sustained prior to January 1, 1970.
- Entitles foreign source income, derived by a possessions corporation, to the possessions tax credit if earned before October 1, 1970, without regard to the requirement of its being earned in the possession in which the trade or business providing the funds is being conducted.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## H.R. 10612★—Continued

## AMENDMENTS—Continued

- May 21, 1976  
No. 21  
(1673) (Hartke) Provides that a corporation which was a regulated transportation corporation and which conveyed rail property under the Con-Rail plan, which terminated its status as a railroad corporation, would be entitled to a 7-year carryover period for its net operating losses rather than 5-year carryover applicable to nonrailroad corporations in general.
- May 24, 1976  
No. 25  
(1674) (Bayh) Increases the present \$60,000 estate tax exemption to \$200,000 in the case of a family farm where the farmer has managed the farm during his life and has transferred the farm, by will, to certain relatives who will continue to nonrailroad corporations in general.
- June 9, 1976  
No. 26  
(1791) (Taft) Liberalize the rules with respect to stock redemptions for the payment of estate taxes in the case of small companies (i.e., \$2.5 million in assets or less). Under the amendment an estate with closely held stock (corporation whose stock is owned by 10 or fewer shareholders at decedent's death) comprising either 20 percent of the decedent's gross estate or 40 percent of the decedent's taxable estate would be allowed to arrange for the redemption of the stock it holds to pay estate taxes and the estate would be entitled to capital gains treatment on the proceeds in excess of the decedent's basis in the stock redeemed.
- June 10, 1976  
No. 27  
(1807) (Haskell) Amendment would:
- restrict the option to deduct intangible drilling and development costs to only exploratory wells;
  - repeal the deduction as an ordinary loss for expenditures plus the adjusted depletion basis of coal or iron ore disposed of under a royalty contract where such expenditures exceed the amount realized under the contract;
  - repeal the current deduction for expenses incurred for the development of a mine or other natural deposit (other than oil or gas well) after the existence of ores or minerals in commercially marketable quantities has been disclosed and the election to capitalize such expenditures and deduct them ratably as the ore or mineral is sold;
  - repeal the 33 percent limitation on the tax applicable to the selling price of an oil or gas property or interest therein where the principal value of the property has been demonstrated by the discovery work done by the taxpayer;

## FINANCE COMMITTEE SUPPLEMENTAL REPORT—Continued

TREATMENT OF CERTAIN INDIVIDUALS EMPLOYED IN FISHING AS  
SELF-EMPLOYED

Treats as self-employed, crewmen on boats engaged in taking fish with an operating crew of fewer than 10.

## ENERGY-RELATED PROVISIONS

Provides a special credit for wind-related residential energy equipment where it is installed to generate electricity to heat or cool residences or to provide hot water for them.

Provides a special investment credit for wind-related energy equipment installed for use in the trade or business of producing the electricity or the generation of electricity for use in a trade or business.

## SLIDING-SCALE INCLUSION RATIO FOR CAPITAL GAINS

Increases the 50-percent capital gains exclusion for capital gains for assets held more than 5 years by one percentage point for each year an asset is held in excess of 5 years, but with a minimum inclusion of 30 percent (after 25 years).

## PENSIONS, ESOP'S, AND RELATED ITEMS

Exempts the Pension Benefit Guaranty Corporation from all Federal taxation except social security taxes and unemployment taxes.

Deletes two provisions previously agreed to by the committee with respect to Employee Stock Ownership Plans (ESOP's): (1) requiring ESOP's funded with investment tax credits to provide for broader employee participation, and (2) ending the treatment of ESOP's as employee pension or welfare plans under Federal law (other than tax law). In addition, an amendment was adopted permitting employees to elect out of an ESOP funded with investment tax credits.

## TAX-EXEMPT ORGANIZATIONS AND CHARITABLE CONTRIBUTIONS

Permits tax-exempt hospitals to provide laundry services to small tax-exempt hospitals for a fee without the income from these services being subject to the unrelated business income tax.

Provides that U.S. Government publications received by taxpayers without charge or at a reduced price are no longer treated as capital assets and as a result a charitable contributions deduction will no longer be available when they are contributed to charity.

Allows corporations (other than a subchapter S corporation) a deduction for up to one-half of the appreciation on certain types of ordinary income property contributed to a public charity or private operating foundation for use in carrying on its exempt purpose.

Permits public charities (other than a church, an organization affiliated with a church, or certain support organizations) to elect to have their lobbying activities measured by an "expenditures" test rather than the "substantiality" test of present law.

Provides that, in taxing the income of an exempt organization, to the extent the income is derived from "debt-financed property," the term "acquisition indebtedness" is not to include taxes and special assessments imposed by State or local governmental units until those taxes or special assessments become due and payable and the organization has had an opportunity to pay them in accordance with State law.

Extends the expiration date of a private foundation transitional rule contained in the Tax Reform Act of 1969 to January 1, 1977.

Reduces the minimum distribution requirement for private operating foundations to 3 percent.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## H.R. 10612★—Continued

## AMENDMENTS—Continued

- (e) repeal the special provisions relating to the gain or loss from the sale or exchange or disposal of timber, coal, or domestic iron ore;
- (f) repeal the special rules for determining capital gains and losses with respect to timber, coal, or domestic iron ore; and
- (g) limit depletion for mines, wells and other natural deposits to the cost or other adjusted basis for such properties.
- June 11, 1976**  
**No. 28**  
**(1819)**
- (Montoya) Provides an exclusion for retirement benefits received by retired Federal employees up to the maximum social security retirement benefit currently payable plus the maximum earnings which could be received by such an individual, under age 72, without a reduction in social security benefits.
- June 14, 1976**  
**No. 29**  
**(1829)**
- (Chouye, Baker, Cranston, Goldwater, Gravel, Pastore, Pell, Tunney) Deletes provisions which would deny a deduction for certain expenses incurred by attending conventions held outside North America and the Caribbean, unless it is more reasonable to hold such meetings outside that area and substitutes a provision affirming childing tax.
- June 14, 1976**  
**No. 30**  
**(1840)**
- (Metcalf) Provides that corporations engaged in the sale of electrical energy whose rates are subject to public regulation shall be treated as an organization exempt from Federal income tax under sec. 501(c)(3) of the Code.
- June 15, 1976**  
**No. 31**  
**(1849)**
- (Williams) Exempts certain independent producers and royalty owners engaged in the sale of natural gas, lignified petroleum gas, or synthetic natural gas at retail to qualify for the small producer exemption for depletion for taxable years beginning after Dec. 31, 1974.
- June 15, 1976**  
**No. 32**  
**(1850)**
- (Stevenson) Provides that the lessee of qualified urban mass transit property will be entitled to claim an investment tax credit on such property.
- June 15, 1976**  
**No. 33**  
**(1832)**
- (Pearson) Provides additional 3 percent investment tax credit for qualified property providing new employment opportunities in State designated "balanced growth areas."
- June 16, 1976**  
**No. 34**  
**(1863)**
- (Ford) Provides an exclusion for retirement benefits received by retired Federal or State employees up to the maximum social security retirement benefit currently payable plus the maximum earnings which could be received by such an individual, under age 72, without a reduction in social security benefits.

## FINANCE COMMITTEE SUPPLEMENTAL REPORT—Continued

## LOW-INCOME ALLOWANCE

Increases the low-income allowance to \$1,850 for single returns and \$2,400 for joint returns for the calendar year 1977, with the increase to be reflected in lower withholding during the last 6 months of 1977. For 1978 and future years, the low-income allowance is to be \$2,000 for single returns and \$2,700 for joint returns.

## EQUIPMENT LEASING - TRANSITIONAL RULE FOR "AT RISK" LIMITATION

Provides a transitional rule to the committee's "at risk" provision for equipment leasing so that this rule will not apply to losses incurred under a lease in effect on December 31, 1975.

ARCHITECTURAL, ETC., BARRIERS TO HANDICAPPED PERSONS TO  
INCLUDE THE DEAF AND BLIND

Provides that the current deduction for the removal of barriers to handicapped and elderly persons is to include the removal of barriers provided for blind and deaf people within the definition of handicapped persons.

## FURTHER COMMITTEE ACTION

July 23, 1976 - Committee agreed to defer consideration on a number of provisions previously agreed to as Committee amendments and also agreed to modify certain provisions previously agreed to. An outline of the provisions follows:

## Deferred Provisions

## INVESTMENT IN U.S. PROPERTY BY CONTROLLED FOREIGN CORPORATIONS

Deferred action on two exceptions pertaining to investments on the Continental Shelf and investments made after May 21, 1974.

## SHIPPING PROFITS OF FOREIGN CORPORATIONS

Deferred action on two provisions providing exceptions to foreign tax haven rules for shipping income in the case of short-term charters and certain investments in qualified shipping assets.

## LIMITATION ON DEDUCTION OF TAX HAVEN INCOME FOR AGRICULTURAL PRODUCTS

Deferred action on a provision excluding for purposes of the tax haven foreign base company sales rule of subpart F, agricultural commodities grown or produced outside the United States if sold for use, consumption, or disposition outside the United States.

## REPEAL OF THE PER-COUNTRY FOREIGN TAX CREDIT LIMITATION

Deferred consideration of the special transition rules previously agreed to for mining companies and to businesses operating in Puerto Rico and other U.S. possessions.

TRANSITIONAL CARRYBACK OF FOREIGN TAXES ON OIL AND GAS  
EXTRACTION INCOME

Deferred action on a provision which permitted a carryback of the foreign tax credit attributable to extraction taxes to any taxable year ending in 1975, 1976, or 1977.

**ACTION**  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 19612★—Continued

FURTHER COMMITTEE ACTION—Continued

**AMENDMENTS—Continued****Deferred Provisions—Continued**

- June 16, 1976**  
**No. 35**  
**(1861)** (Ford) Deletes the provision excluding disability payments from income for members of the armed forces, National Oceanic and Atmospheric Administration, the Public Health Service, and the Foreign Service.
- June 16, 1976**  
**No. 36**  
**(1865)** (Ford) Provides that a single person who maintains his own household and for whom no other taxpayer is entitled to claim a personal exemption would be entitled to file a Federal income tax return as a head of household.
- June 16, 1976**  
**No. 37**  
**(1866)** (Ford) Permits individuals to exclude from gross income \$100 of interest income in addition to \$100 of dividend income which may be excluded under present law.
- June 16, 1976**  
**No. 38**  
**(1869)** (Allen) Provides that persons who operate a business placing companion sitters with individuals who then employ such sitters shall not be treated as the employer of the sitters who are so placed.
- June 16, 1976**  
**No. 39**  
**(1871)** (Chair. McClure, Tunney) Provides that supplemental security income (SSI) recipients who begin to live in someone else's household within a month after a catastrophe occurs in their area will be exempt for six months from the benefit reduction usually applied to a person living in the household of another.
- June 16, 1976**  
**No. 40**  
**(1873)** (Hansen) Revises section 507 of H.R. 10612 which sets forth specific requirements for the deduction of moving expense by members of the Armed Forces to include a deduction for the expenses of storage of household goods where members of the Armed Forces and their families are moved and also provides that where the family of the member is moved to a location separate from that of the member or from such a location to the next duty station of the member, the expenses of moving and storage would also be deductible.
- June 16, 1976**  
**No. 41**  
**(1874)** (Hatfield) Provides that the special exclusion relating to gain from the sale or exchange of a residence by an individual who is 55 years of age or over (see 121 of the Code) would be increased to \$37,000 for taxable years beginning after Dec. 31, 1976.
- June 16, 1976**  
**No. 42**  
**(1875)** (Chair. Buckley, Clark, Hart of Colorado, Hart of Michigan, Harkin, Haskell, Hathaway, Holloman, Humphrey, Kennedy, Mathias, Menendez, Proxmire) Provides that a limitation on deductions which arise in connection with the operation and management of real property, farms, oil and gas properties, equipment leasing, movies and similar property and sports

**TRANSITIONAL RULE FOR RECAPTURE OF FOREIGN OIL-RELATED LOSSES**  
Deferred action on a provision which allowed a taxpayer to recapture certain foreign oil-related losses over a longer period than under present law.

**DEFINITION OF FOREIGN OIL-RELATED INCOME**

The provision on which the Committee deferred action on a provision which revised the definition of foreign oil-related income so that it would not include income from transportation or distribution of natural gas by a regulated public utility for use within its own regulated public utility operations within the country in which it is incorporated and in which the regulated utility is located.

Deferred action also on a provision which clarified the definition of foreign oil-related income and foreign oil and gas extraction income in the case of the sale of stock of a foreign corporation entitled to be included as a member of a consolidated group.

**CREDITABLE TAXES ON OIL PAYMENTS WHERE NO ECONOMIC INTEREST EXISTS**

Deferred action on a provision which required that Section 901(f) of the Code was not to apply with respect to the purchase and sale of oil or gas from a field if the taxpayer had an economic interest in the oil in that field and if, on or before March 29, 1975, the taxpayer had made an investment with respect to the field.

**SALES OR EXCHANGES GIVING RISE TO DIVIDENDS**

Deferred action on a provision which added a special rule in the case of certain past liquidations of a foreign subsidiary which entitled the taxpayers to apply the new provision of the law in obtaining a refund or credit of any overpayment by reason of the application of the new provisions notwithstanding the fact that the refund or overpayment would otherwise be prevented by a court case or the statute of limitations.

**WESTERN HEMISPHERE TRADE CORPORATIONS**

Deferred action on a provision which permitted a foreign corporation which is treated as being a domestic company for consolidated return purposes and which is a Western Hemisphere trade corporation to average its foreign taxes with other corporations in the group if they each derive 95 percent or more of their gross income from sources within a contiguous country and are jointly engaged in mining and related transportation in that contiguous country.

**PUBLICATION EXPENSES**

Deferred action on a provision which generally allowed publishers and authors to continue their customary treatment of prepublication expenditures without regard to Rev. Rul. 73-395 and provided for new regulations.

**TREATMENT OF FACE AMOUNT CERTIFICATES**

Deferred action on a provision which provided that face amount certificates would not be subject to the rules under section 1232, but rather would be taxed under section 72.



## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## H.R. 19612★—Continued

## AMENDMENTS—Continued

franchises would be imposed under a concept called LAL (Limitation on Artificial Losses). Deductions otherwise allowable would be required to be carried forward in deferred deduction accounts and claimed in later years, only to the extent there is net related income from the particular activity, or in some cases, property, under LAL. This amendment, however, would not apply the LAL concept to residential real property, including Low Income Housing.

June 16, 1976  
No. 43  
(1876)

(Kennedy) Grants authority to the Secretary of the Treasury to identify other property areas where the acceleration of deductions may exceed net related income and to issue regulations for the application of LAL to those property areas.

June 16, 1976  
No. 44  
(1877)

(Kennedy) Applies the LAL concept to corporations to limit the deductions which arise in connection with a corporation's activities in real estate, farming, oil and gas, equipment leasing, movies and similar property and sports franchises to the net related income from such activities. Deductions otherwise allowable would be required to be carried forward in deferred deduction accounts and claimed as deductions in later years, only to the extent there is net related income from such activities.

June 17, 1976  
No. 45  
(1878)

(Taff) Provides that in the case of copper base scrap, including copper scrap, copper alloy scrap and copper ash and residues more than half of whose value is attributable to copper content, no tax credit to a recycler for purchase of recyclable solid waste materials would be allowed.

June 17, 1976  
No. 46  
(1879)

(Helms, Allen, Bartlett, Buckley, Bunker, Morgan, Passmore, Scott of Virginia, Taff) Debates the provision which would allow for the deduction of State and local taxes paid by a taxpayer for the purchase of gasoline and fuel and other motor fuels for nonbusiness use.

June 17, 1976  
No. 47  
(1880)

(Buell, Taff) Debates individual who, prior to being discharged, retired and were totally or partially disabled civilian employees of the U.S. Government to be eligible for the disability income tax credit.

June 17, 1976  
No. 48  
(1881)

(Buckley) Introduces an alternative minimum tax for individuals. The alternative minimum tax would be the regular tax or 50 per cent of the taxpayer's computed income less the charitable contribution deduction. Expanded income would be defined as taxable income plus the

## FURTHER COMMITTEE ACTION—Continued

## Deferred Provisions—Continued

## CERTAIN FRANCHISE TRANSFERS

Deferred action on a provision which required that, with respect to certain partnership distributions, sales of partnership interests, and distributions and liquidation of partnership interests, the term "unrealized receivables" was to include the ordinary income element which would have been recognized had the partnership transferred a franchise, trademark, or trade name.

## Modified Provisions

## RECORDS OF UTILIZED INVESTMENT TAX CREDITS

Agreed to substitute a provision which would allow taxpayers to claim unused investment tax credits earned in prior years against current tax liability before applying investment tax credits earned in the current year against such liability. (If the sum of prior year credits exceeds the amount of current tax liability which may be offset, unused credits from the most recent prior year and from the current year are to be carried forward to the next year.)

## SHIPPING PROFITS OF FOREIGN CORPORATIONS

Agreed to modify the provision granting an exception to the tax favor provisions in the case of shipping line service companies so that it would be limited to activities on the continental shelf of the country in which the owner of the vessel is organized and the vessel is registered.

## ENERGY TAX CREDIT APPLICABLE TO OIL AND GAS PRODUCTION SHARING CONTRACTS

Agreed to revise this provision so that it would apply only to production sharing contracts entered into before April 8, 1976, and would apply only with respect to taxes designated as having been paid under such contracts in taxable years beginning on or before January 1, 1977.

## EXEMPTION FROM PAYMENT OF INHERITANCE TAX ON PERSONAL HOLDING COMPANY INCOME

Agreed to modify this provision to make it clear that it applies only where intangible property is rented in connection with a substantial part of the taxable property and both the intangible and tangible property are used in connection with the active conduct of a trade or business. (The provision was broadened so that it will apply whether or not the person using the property is a shareholder of the corporation receiving rental payments from the leasing of such property.)

## LIMITATION ON DEDUCTION OF SALARY REDUCTION AND CASH OR DEFERRED PROFIT SHARING PLANS

Agreed to shorten the time granted for congressional study of this provision to January 1, 1978.

## RESIDENTIAL INSULATION CREDIT

Agreed to modify this provision so that the credit will not apply to the installation of clock thermostats.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 10612★—Continued

## SENATE ACTION

## AMENDMENTS—Continued

charitable contribution deduction and an amount equal to the sum of the items of tax preference (including construction period interest, accelerated depreciation on real property and leased property, excess investment interest, amortization of railroad rolling stock, excess itemized deductions, and intangible drilling costs). An exemption of \$7,500 would be provided, phased out by \$1 for each \$2 of expanded income over \$20,000. The alternative tax would apply only where it is greater than the regular tax. Tax preferences involving deferral of income, disallowed as a result of the 60-percent rule on itemized deductions would be carried forward and deducted in subsequent years to the extent permitted under the alternative tax computation. The preference for itemized deductions in excess of 60 percent of adjusted gross income would not include the deduction for charitable contributions.

June 17, 1976  
No. 49  
(1882)

(Haskell) Provides for repeal of accelerated depreciation under sec. 127 of the Code, including expenditures for the rehabilitation of low-income rental housing and the Asset Depreciation Range system (ADR) under sec. 107(m) of the Code and DISC; would limit the investment tax credit to small business (assets at cost of less than \$2 million) and family farms (providing at least 65 percent of a family's gross income); would restrict the option to deduct intangible drilling and development costs to only exploratory wells (sec. 263(c) of the Code); would repeal the deduction as an ordinary loss for expenditures plus the adjusted depletion basis of coal or iron ore disposed of under a royalty contract where such expenditures exceed the amount realized under the contract (sec. 272 of the Code); would repeal the current deduction for expenses incurred for the development of a mine or other natural deposit (other than an oil or gas well) after the existence of ores or minerals in commercially marketable quantities has been disclosed and the election to capitalize such expenditures and deduct them ratably as the ore or mineral is sold (sec. 616 of the Code); would repeal the 33 percent limitation on the tax applicable to the selling price of an oil or gas property or interest therein where the principal value of the property has been demonstrated by the discovery work done by the taxpayer (sec. 632 of the Code); would repeal the special provisions relating to the gain or loss from the sale or exchange or disposal of timber, coal, or domestic iron ore (sec. 631 of the Code); would repeal the special rules for determining capi-

June 16 18, 21 25, 28 30, July 1, 21-23, 26-30, and Aug. 3 6, 1976.— Debated and passed by the Senate, by rollcall vote (No. 500), of 49 yeas, 22 nays (Aug. 6, Congressional Record S13709), after taking the following action on amendments thereto:

*Amendments Adopted:*

*Committee amendment*, comprising the table of contents, by voice vote (June 17, Congressional Record S9635);

*Packwood floor amendment* (TP amendment No. 00), directing Secretary of the Treasury to report to the Congress within 1 year after enactment whether any tax shelters of a substantial nature remain after enactment, by unanimous rollcall vote (No. 298), of 81 yeas (June 17, Congressional Record S9720);

*Bentsen floor amendment* (TP amendment No. 67) as a substitute for (Kennedy amendment No. 1908) stating sense of the Senate that proposals in committee reported bill will best deal with problems presented by tax shelters, by voice vote (June 22, Congressional Record S10080);

*Kennedy amendment No. 1908*, excluding sports franchises and oil and gas (until there is price deregulation) from Limitation on Artificial Losses (LAL), as amended by the Bentsen amendment above, by rollcall vote (No. 314), of 52 yeas, 42 nays (June 22, Congressional Record S10073);

*Committee amendment No. 3*, embodying sec. 201, recapture of depreciation on real property, as modified by Bentsen floor amendment (TP amendment No. 70), in the nature of a substitute, by unanimous rollcall vote (No. 315), of 91 yeas (June 22, Congressional Record S10091);

*Committee amendment No. 4*, embodying sec. 202, limitations on deductions for expenses, as modified by Bentsen floor amendment (TP amendment No. 71), of a technical nature, by rollcall vote (No. 316), of 90 yeas, 1 nay (June 22, Congressional Record S10096);

*Committee amendment No. 5*, embodying sec. 203, termination of additions to excess deductions accounts under sec. 1251, as amended, by voice vote (June 22, Congressional Record S10098);

*Tower floor amendment* (TP amendment No. 72) (to committee amendment No. 5), relating to farm loss recapture rules in certain reorganization, by voice vote (June 22, Congressional Record S10098);

*Committee amendment No. 6*, embodying sec. 204, limitations on deductions in case of farming syndicates and capitalization of certain orchard and vineyard expenses, by unanimous rollcall vote (No. 317), of 91 yeas (June 22, Congressional Record S10099);

*Belmont floor amendment* (TP amendment No. 73) (to committee amendment No. 6), making provision inapplicable in the case of a farming syndicate with respect to which the SEC has approved the sale of securities prior to Apr. 15, 1976, by voice vote (June 22, Congressional Record S10100);

*Committee amendment No. 7*, embodying sec. 205, treatment of prepaid interest by voice vote (June 22, Congressional Record S10101);

*Committee amendment No. 8*, deleting sec. 206 and 207, and inserting a new sec. 207, amortization of production cost of motion pictures, books, records, and other similar property, by voice vote (June 22, Congressional Record S10101);

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
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## H.R. 10612★—Continued

## SENATE ACTION—Continued

## AMENDMENTS—Continued

## Amendments Adopted—Continued

- tal gains and losses with respect to timber, coal, or domestic iron ore (sec. 1231(b)(2) of the Code); would limit depletion for mines, wells and other natural deposits to the cost or other adjusted basis for such properties (adds sec. 612(A) to the Code); would tax corporations at 20 percent on the first \$25,000 of taxable income, 22 percent on the next \$25,000, and 25 percent on taxable income over \$50,000. The surtax exemption would be increased to \$100,000 and reduced in the case of certain controlled corporations; and employment taxes would be reduced to 1972 levels and special reductions would be made for limited income individuals, including the credit or refund for excess withholding of social security taxes.
- June 17, 1976**  
**No. 50**  
**(1883)** (Hartke) Eliminates foreign tax credit for taxes paid on foreign oil-related income (including income from extraction, processing, transportation, distribution or sale of minerals from oil or gas wells or their primary products and from the sale of assets used in such activities). A deduction for foreign taxes paid would be permitted. A tax at the rate of 21 percent would then be imposed on foreign oil-related income.
- June 17, 1976**  
**No. 51**  
**(1884)** (Hartke) Ends deferral by requiring that earnings and profits of controlled foreign corporations be included currently in the income of U.S. shareholders.
- June 17, 1976**  
**No. 52**  
**(1886)** (Stone, Beall, Brock, Bumpers, Dale, Garm, Humphrey, Percy, Thurmond, Tunney) Provides that where income, estate, or gift tax returns are prepared by the IRS under a program for taxpayer assistance and deficiency in tax results, but is not due to the failure of the taxpayer to provide necessary information or as the result of a willful misrepresentation by the taxpayer, interest would not be imposed on the deficiency until 30 days after a notice and demand is made for the payment of such deficiency.
- June 17, 1976**  
**No. 53**  
**(1887)** (Mickle, Bellmon, Hollman) Extends the general per person tax credit until Sept. 30, 1977. With the credit set at \$625 or 1% percent of taxable income not in excess of \$9,000.
- June 18, 1976**  
**No. 54**  
**(1889)** (Pearson, Mathias) Provides that sec. 101 of H.R. 10612 limiting the deduction with respect to certain LML property would not apply in the case of oil and gas property until after the Secretary of the Treasury determines that the price of oil and gas is not subject to regulation by the Federal Government under the
- Committee amendment No. 9*, embodying sec. 208, clarification of definition of produced film rents, by voice vote (June 22, Congressional Record S10102);
- Committee amendment No. 10*, embodying sec. 209, basis limitation for and recapture of depreciation on player contracts, by voice vote (June 22, Congressional Record S10102);
- Committee amendment No. 11*, embodying sec. 210, certain partnerships provisions, as amended, by rollcall vote (No. 319), of 48 yeas, 42 nays (June 22, Congressional Record S10105);
- Haskell floor amendment* (CP amendment No. 75) (to committee amendment No. 11), providing that deductible losses in limited partnerships cannot exceed investment, by rollcall vote (No. 318), of 48 yeas, 11 nays (Congressional Record S10100);
- Committee amendment No. 12*, embodying sec. 211, scope of waiver of statute of limitations in case of activities not engaged in for profit, by voice vote (June 22, Congressional Record S10112);
- Brooks floor amendment* (CP amendment No. 83), of a technical nature to sec. 209, basis limitation for and recapture of depreciation on player contracts, by voice vote (June 23, Congressional Record S10242);
- Committee amendment No. 9*, striking from the bill House passed title XIX, and inserting new title XIX, repeal and revision of obsolete, rarely used provisions of the Internal Revenue Code of 1954, by voice vote (June 23, Congressional Record S10243);
- Committee amendment No. 25*, striking from the bill House passed title XVIII, tax credit for home garden tool expenses, by voice vote (June 23, Congressional Record S10268);
- Committee amendment No. 13*, as amended by the Allen Mondale substitute, modified to exclude timber; increases the minimum tax on individuals and corporations from 10% to 15%, and reduces the exemption from \$30,000 to the greater of \$10,000 or the taxes paid; and incorporates a series of new preference items, by voice vote (June 24, Congressional Record S10408, S10406); after taking the following action on other amendments to this amendment:
- Rejected motion to table Mondale floor amendment (CP amendment No. 93), minimum tax amendments in the nature of a substitute for committee amendment No. 13, by rollcall vote (No. 230), of 40 yeas, 50 nays (Congressional Record S10408, S10426);
- Rejected motion to table Allen floor amendment (CP amendment No. 95), minimum tax amendment of a perfecting nature to Mondale CP amendment No. 93 (Mondale then withdrew his CP No. 93, carrying with it the Allen CP amendment No. 94); minimum tax amendments in the nature of a substitute for the Mondale CP amendment No. 93, by rollcall vote (No. 331), of 33 yeas, 53 nays (June 24, Congressional Record S10419, S10436);
- Tabled Mondale floor amendment* (CP amendment No. 96), minimum tax amendments in the nature of a substitute for committee amendment No. 13, by rollcall vote (No. 336), of 44 yeas, 11 nays (June 24, Congressional Record S10439);
- Tabled Mondale floor amendment* (CP amendment No. 99), minimum tax amendments in the nature of a substitute for Allen floor amendment (CP amendment No. 98), by rollcall vote (No. 332), of 45 yeas, 39 nays (June 24, Congressional Record S10445);

## TITLE AND DESCRIPTION

ACTION  
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## H.R. 10612★—Continued

## SENATE ACTION—Continued

## AMENDMENTS—Continued

- Emergency Petroleum Allocation Act of 1973, Emergency Petroleum Allocation Act of 1975, or any other U.S. law. The Secretary of the Treasury will be required to transmit a report to the Congress concerning his determination that price controls are no longer in effect. If either House of Congress does not disapprove of his findings, and LAL provisions will become operative for oil and gas property.
- June 18, 1976**  
**No. 55**  
**(1890)**
- (Montoya) Provides an exclusion for retirement benefits received by retired Federal employees, age 65 or over, up to the maximum social security retirement benefit currently payable plus the maximum earnings which could be received by such an individual, under age 72, without a reduction in social security benefits.
- June 18, 1976**  
**No. 56**  
**(1891)**
- (Sparkman, Tower) Provides for the phase-out of ordinary income tax treatment on gain from the sales of certain governmentally assisted low and moderate income housing over a 120-month period and provides for a phase-out of similar recapture in the case of all other residential rental property over a 100-month period after the property has been held for 60 months. In addition, the amendment would eliminate as an item of tax preference, construction period interest in the case of construction of housing. It also provides that an vestment interest in connection with any indebtedness incurred for the acquisition or ownership of low and moderate income housing on which construction commences prior to Jan. 1, 1982, would not be considered an item of tax preference and in the case of all other rental housing and low and moderate income housing on which construction starts after 1981, 50 percent or \$2,500,000, whichever is greater, of investment interest would not be treated as an item of tax preference.
- June 18, 1976**  
**No. 57**  
**(1893)**
- (Nelson, Brooke, Clark, Host of California, Host of Michigan, Hartke, Huddleston, Humphrey, Huddleston, Huddleston, Humphrey, Kentucky, Markey, Mondale, Proxmire) Increases the present minimum tax from 10 to 15 percent and applies such tax to the sum of tax preference items in excess of \$10,000. The carry-over for taxes paid would be reduced. A 30 percent limit of tax preference would be added for intangible drilling in excess of 70 percent of adjusted gross income, construction period interest in intangible drilling and development costs in excess of straight-line recovery of such expense over a 120-month period, and the item of preference for accelerated depreciation on property subject to a not lease would be charged to accelerated depreciation on leased property. This amend-

## Amendments Adopted—Continued

- Agreed to Allen floor amendment (UP amendment No. 98), minimum tax amendments to the House language proposed to be stricken from the bill, by rollcall vote (No. 333), of 50 yeas, 30 nays (June 24, Congressional Record S10143);
- Rejected Brock floor amendment (UP amendment No. 100), minimum tax amendments in the nature of a substitute for Mondale UP amendment No. 96, by rollcall vote (No. 334), of 18 yeas, 68 nays (June 24, Congressional Record S10149);
- Rejected Carter floor amendment (UP amendment No. 103), relating to charitable contributions, to committee amendment No. 13, by rollcall vote (No. 335), of 29 yeas, 50 nays (June 24, Congressional Record S10157);
- Tabled Bumpers floor amendment (UP amendment No. 103), minimum tax amendments in the nature of a substitute for committee amendment No. 13, by rollcall vote (No. 338), of 11 yeas, 11 nays (June 24, Congressional Record S10160); and
- Agreed to Allen floor amendment (UP amendment No. 101), relating to the minimum tax and maximum tax, in the nature of a substitute for committee amendment No. 13, by rollcall vote (No. 340), of 67 yeas, 20 nays (June 24, Congressional Record S10162).
- Mondale floor amendment (UP amendment No. 124) (in the nature of a substitute to Long floor amendment (UP amendment No. 123), embodying Finance Committee maximum tax proposals), to delete the committee's proposed extension of the maximum tax ceiling to unearned income, by rollcall vote (No. 353), of 66 yeas, 17 nays (June 28, Congressional Record S10813);
- Long UP amendment No. 13, as amended, by voice vote (June 28, Congressional Record S10810);
- Packwood floor amendment (UP amendment No. 138) requiring the Secretary of Commerce to report to the Congress on the effect on employment in the United States of the deferral of tax on unremitted earnings of foreign corporations controlled by U.S. shareholders, by rollcall vote (No. 359), of 85 yeas, 3 nays (June 29, Congressional Record S11005);
- Long floor amendment (UP amendment No. 139), to Hartke amendment No. 1976 changing the table graduated rates of deferral relating to taxation of earnings of profits of controlled foreign corporations, by rollcall vote (No. 361), of 48 yeas, 10 nays (June 29, Congressional Record S11015);
- Huddleston floor amendment (UP amendment No. 140) relating to the new law with regard to withholding tax on dividends, by rollcall vote (No. 362), of 50 yeas, 17 nays (June 30, Congressional Record S11114);
- Committee amendments A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z, AA, AB, AC, AD, AE, AF, AG, AH, AI, AJ, AK, AL, AM, AN, AO, AP, AQ, AR, AS, AT, AU, AV, AW, AX, AY, AZ, BA, BB, BC, BD, BE, BF, BG, BH, BI, BJ, BK, BL, BM, BN, BO, BP, BQ, BR, BS, BT, BU, BV, BW, BX, BY, BZ, CA, CB, CC, CD, CE, CF, CG, CH, CI, CJ, CK, CL, CM, CN, CO, CP, CQ, CR, CS, CT, CU, CV, CW, CX, CY, CZ, DA, DB, DC, DD, DE, DF, DG, DH, DI, DJ, DK, DL, DM, DN, DO, DP, DQ, DR, DS, DT, DU, DV, DW, DX, DY, DZ, EA, EB, EC, ED, EE, EF, EG, EH, EI, EJ, EK, EL, EM, EN, EO, EP, EQ, ER, ES, ET, EU, EV, EW, EX, EY, EZ, FA, FB, FC, FD, FE, FF, FG, FH, FI, FJ, FK, FL, FM, FN, FO, FP, FQ, FR, FS, FT, FU, FV, FW, FX, FY, FZ, GA, GB, GC, GD, GE, GF, GG, GH, GI, GJ, GK, GL, GM, GN, GO, GP, GQ, GR, GS, GT, GU, GV, GW, GX, GY, GZ, HA, HB, HC, HD, HE, HF, HG, HH, HI, HJ, HK, HL, HM, HN, HO, HP, HQ, HR, HS, HT, HU, HV, HW, HX, HY, HZ, IA, IB, IC, ID, IE, IF, IG, IH, II, IJ, IK, IL, IM, IN, IO, IP, IQ, IR, IS, IT, IU, IV, IW, IX, IY, IZ, JA, JB, JC, JD, JE, JF, JG, JH, JI, JJ, JK, JL, JM, JN, JO, JP, JQ, JR, JS, JT, JU, JV, JW, JX, JY, JZ, KA, KB, KC, KD, KE, KF, KG, KH, KI, KJ, KK, KL, KM, KN, KO, KP, KQ, KR, KS, KT, KU, KV, KW, KX, KY, KZ, LA, LB, LC, LD, LE, LF, LG, LH, LI, LJ, LK, LL, LM, LN, LO, LP, LQ, LR, LS, LT, LU, LV, LW, LX, LY, LZ, MA, MB, MC, MD, ME, MF, MG, MH, MI, MJ, MK, ML, MM, MN, MO, MP, MQ, MR, MS, MT, MU, MV, MW, MX, MY, MZ, NA, NB, NC, ND, NE, NF, NG, NH, NI, NJ, NK, NL, NM, NN, NO, NP, NQ, NR, NS, NT, NU, NV, NW, NX, NY, NZ, OA, OB, OC, OD, OE, OF, OG, OH, OI, OJ, OK, OL, OM, ON, OO, OP, OQ, OR, OS, OT, OU, OV, OW, OX, OY, OZ, PA, PB, PC, PD, PE, PF, PG, PH, PI, PJ, PK, PL, PM, PN, PO, PP, PQ, PR, PS, PT, PU, PV, PW, PX, PY, PZ, QA, QB, QC, QD, QE, QF, QG, QH, QI, QJ, QK, QL, QM, QN, QO, QP, QQ, QR, QS, QT, QU, QV, QW, QX, QY, QZ, RA, RB, RC, RD, RE, RF, RG, RH, RI, RJ, RK, RL, RM, RN, RO, RP, RQ, RR, RS, RT, RU, RV, RW, RX, RY, RZ, SA, SB, SC, SD, SE, SF, SG, SH, SI, SJ, SK, SL, SM, SN, SO, SP, SQ, SR, SS, ST, SU, SV, SW, SX, SY, SZ, TA, TB, TC, TD, TE, TF, TG, TH, TI, TJ, TK, TL, TM, TN, TO, TP, TQ, TR, TS, TT, TU, TV, TW, TX, TY, TZ, UA, UB, UC, UD, UE, UF, UG, UH, UI, UJ, UK, UL, UM, UN, UO, UP, UQ, UR, US, UT, UY, UZ, VA, VB, VC, VD, VE, VF, VG, VH, VI, VJ, VK, VL, VM, VN, VO, VP, VQ, VR, VS, VT, VU, VW, VX, VY, VZ, WA, WB, WC, WD, WE, WF, WG, WH, WI, WJ, WK, WL, WM, WN, WO, WP, WQ, WR, WS, WT, WU, WV, WW, WX, WY, WZ, XA, XB, XC, XD, XE, XF, XG, XH, XI, XJ, XK, XL, XM, XN, XO, XP, XQ, XR, XS, XT, XU, XV, XW, XX, XY, XZ, YA, YB, YC, YD, YE, YF, YG, YH, YI, YJ, YK, YL, YM, YN, YO, YP, YQ, YR, YS, YT, YU, YV, YW, YX, YY, YZ, ZA, ZB, ZC, ZD, ZE, ZF, ZG, ZH, ZI, ZJ, ZK, ZL, ZM, ZN, ZO, ZP, ZQ, ZR, ZS, ZT, ZU, ZV, ZW, ZX, ZY, ZZ.
- Agreed to Allen floor amendment (UP amendment No. 98), minimum tax amendments to the House language proposed to be stricken from the bill, by rollcall vote (No. 333), of 50 yeas, 30 nays (June 24, Congressional Record S10143);
- Rejected Brock floor amendment (UP amendment No. 100), minimum tax amendments in the nature of a substitute for Mondale UP amendment No. 96, by rollcall vote (No. 334), of 18 yeas, 68 nays (June 24, Congressional Record S10149);
- Rejected Carter floor amendment (UP amendment No. 103), relating to charitable contributions, to committee amendment No. 13, by rollcall vote (No. 335), of 29 yeas, 50 nays (June 24, Congressional Record S10157);
- Tabled Bumpers floor amendment (UP amendment No. 103), minimum tax amendments in the nature of a substitute for committee amendment No. 13, by rollcall vote (No. 338), of 11 yeas, 11 nays (June 24, Congressional Record S10160); and
- Agreed to Allen floor amendment (UP amendment No. 101), relating to the minimum tax and maximum tax, in the nature of a substitute for committee amendment No. 13, by rollcall vote (No. 340), of 67 yeas, 20 nays (June 24, Congressional Record S10162).
- Mondale floor amendment (UP amendment No. 124) (in the nature of a substitute to Long floor amendment (UP amendment No. 123), embodying Finance Committee maximum tax proposals), to delete the committee's proposed extension of the maximum tax ceiling to unearned income, by rollcall vote (No. 353), of 66 yeas, 17 nays (June 28, Congressional Record S10813);
- Long UP amendment No. 13, as amended, by voice vote (June 28, Congressional Record S10810);
- Packwood floor amendment (UP amendment No. 138) requiring the Secretary of Commerce to report to the Congress on the effect on employment in the United States of the deferral of tax on unremitted earnings of foreign corporations controlled by U.S. shareholders, by rollcall vote (No. 359), of 85 yeas, 3 nays (June 29, Congressional Record S11005);
- Long floor amendment (UP amendment No. 139), to Hartke amendment No. 1976 changing the table graduated rates of deferral relating to taxation of earnings of profits of controlled foreign corporations, by rollcall vote (No. 361), of 48 yeas, 10 nays (June 29, Congressional Record S11015);
- Huddleston floor amendment (UP amendment No. 140) relating to the new law with regard to withholding tax on dividends, by rollcall vote (No. 362), of 50 yeas, 17 nays (June 30, Congressional Record S11114);
- Committee amendments A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z, AA, AB, AC, AD, AE, AF, AG, AH, AI, AJ, AK, AL, AM, AN, AO, AP, AQ, AR, AS, AT, AU, AV, AW, AX, AY, AZ, BA, BB, BC, BD, BE, BF, BG, BH, BI, BJ, BK, BL, BM, BN, BO, BP, BQ, BR, BS, BT, BU, BV, BW, BX, BY, BZ, CA, CB, CC, CD, CE, CF, CG, CH, CI, CJ, CK, CL, CM, CN, CO, CP, CQ, CR, CS, CT, CU, CV, CW, CX, CY, CZ, DA, DB, DC, DD, DE, DF, DG, DH, DI, DJ, DK, DL, DM, DN, DO, DP, DQ, DR, DS, DT, DU, DV, DW, DX, DY, DZ, EA, EB, EC, ED, EE, EF, EG, EH, EI, EJ, EK, EL, EM, EN, EO, EP, EQ, ER, ES, ET, EU, EV, EW, EX, EY, EZ, FA, FB, FC, FD, FE, FF, FG, FH, FI, FJ, FK, FL, FM, FN, FO, FP, FQ, FR, FS, FT, FU, FV, FW, FX, FY, FZ, GA, GB, GC, GD, GE, GF, GG, GH, GI, GJ, GK, GL, GM, GN, GO, GP, GQ, GR, GS, GT, GU, GV, GW, GX, GY, GZ, HA, HB, HC, HD, HE, HF, HG, HH, HI, HJ, HK, HL, HM, HN, HO, HP, HQ, HR, HS, HT, HU, HV, HW, HX, HY, HZ, IA, IB, IC, ID, IE, IF, IG, IH, II, IJ, IK, IL, IM, IN, IO, IP, IQ, IR, IS, IT, IU, IV, IW, IX, IY, IZ, JA, JB, JC, JD, JE, JF, JG, JH, JI, JJ, JK, JL, JM, JN, JO, JP, JQ, JR, JS, JT, JU, JV, JW, JX, JY, JZ, KA, KB, KC, KD, KE, KF, KG, KH, KI, KJ, KK, KL, KM, KN, KO, KP, KQ, KR, KS, KT, KU, KV, KW, KX, KY, KZ, LA, LB, LC, LD, LE, LF, LG, LH, LI, LJ, LK, LL, LM, LN, LO, LP, LQ, LR, LS, LT, LU, LV, LW, LX, LY, LZ, MA, MB, MC, MD, ME, MF, MG, MH, MI, MJ, MK, ML, MM, MN, MO, MP, MQ, MR, MS, MT, MU, MV, MW, MX, MY, MZ, NA, NB, NC, ND, NE, NF, NG, NH, NI, NJ, NK, NL, NM, NN, NO, NP, NQ, NR, NS, NT, NU, NV, NW, NX, NY, NZ, OA, OB, OC, OD, OE, OF, OG, OH, OI, OJ, OK, OL, OM, ON, OO, OP, OQ, OR, OS, OT, OU, OV, OW, OX, OY, OZ, PA, PB, PC, PD, PE, PF, PG, PH, PI, PJ, PK, PL, PM, PN, PO, PP, PQ, PR, PS, PT, PU, PV, PW, PX, PY, PZ, QA, QB, QC, QD, QE, QF, QG, QH, QI, QJ, QK, QL, QM, QN, QO, QP, QQ, QR, QS, QT, QU, QV, QW, QX, QY, QZ, RA, RB, RC, RD, RE, RF, RG, RH, RI, RJ, RK, RL, RM, RN, RO, RP, RQ, RR, RS, RT, RU, RV, RW, RX, RY, RZ, SA, SB, SC, SD, SE, SF, SG, SH, SI, SJ, SK, SL, SM, SN, SO, SP, SQ, SR, SS, ST, SU, SV, SW, SX, SY, SZ, TA, TB, TC, TD, TE, TF, TG, TH, TI, TJ, TK, TL, TM, TN, TO, TP, TQ, TR, TS, TT, TU, TV, TW, TX, TY, TZ, UA, UB, UC, UD, UE, UF, UG, UH, UI, UJ, UK, UL, UM, UN, UO, UP, UQ, UR, US, UT, UY, UZ, VA, VB, VC, VD, VE, VF, VG, VH, VI, VJ, VK, VL, VM, VN, VO, VP, VQ, VR, VS, VT, VU, VW, VX, VY, VZ, WA, WB, WC, WD, WE, WF, WG, WH, WI, WJ, WK, WL, WM, WN, WO, WP, WQ, WR, WS, WT, WU, WV, WW, WX, WY, WZ, XA, XB, XC, XD, XE, XF, XG, XH, XI, XJ, XK, XL, XM, XN, XO, XP, XQ, XR, XS, XT, XU, XV, XW, XX, XY, XZ, YA, YB, YC, YD, YE, YF, YG, YH, YI, YJ, YK, YL, YM, YN, YO, YP, YQ, YR, YS, YT, YU, YV, YW, YX, YY, YZ, ZA, ZB, ZC, ZD, ZE, ZF, ZG, ZH, ZI, ZJ, ZK, ZL, ZM, ZN, ZO, ZP, ZQ, ZR, ZS, ZT, ZU, ZV, ZW, ZX, ZY, ZZ.

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## TITLE AND DESCRIPTION

## H.R. 10612★—Continued

## AMENDMENTS—Continued

ment also extends the 50 percent maximum rate on personal service income to include amounts received as a pension or annuity under certain circumstances.

- June 18, 1976**  
**No. 58**  
**(1899)** (Long) Provides for the deletion of obsolete and rarely used provisions of the Internal Revenue Code and incorporation of numerous changes to shorten and simplify the Code.
- June 18, 1976**  
**No. 59**  
**(1900)** (Javits) Provides that banks or other lending institutions that have acquired the stock of a tenant-stockholder of a cooperative housing corporation through foreclosure on loans of tenant stockholders shall be treated as tenant stockholders under sec. 216 of the Code for the purpose of deductions allowed under that section.
- June 18, 1976**  
**No. 60**  
**(1901)** (Javits, Ribicoff) Provides a deduction for the value of contributions of literary, historical or artistic compositions to qualified charitable organizations.
- June 18, 1976**  
**No. 61**  
**(1902)** (Taft, Bayh, Buckley, Dole) Provides that annually tax rates and the standard deduction shall be adjusted for inflation. This inflation adjustment would be made by applying the Consumer Price Index to such items. The base year for this purpose would be the 12-month period from July 1, 1975, through June 30, 1976, and each subsequent calendar year.
- June 21, 1976**  
**No. 62**  
**(1903)** (Hansen) Provides that the excise tax imposed under sec. 1062 of the Code relating to exemption from excise tax on motor vehicles would be amended to include an exemption for the resale of any article, if prior to resale it was merely combined with any coupling device to a wrecker crane, loading or unloading equipment, aerial ladder or tower, snow and ice control equipment, earth moving, excavation and construction equipment, or skidder cab.
- June 21, 1976**  
**No. 63**  
**(1904)** (Cagleton and Symington) Deletes those subsections of sec. 101 which define accelerated deductions in the case of sports franchise property.
- June 21, 1976**  
**No. 64**  
**(1905)** (Ball, Albouck, Dole, Domenici, Goldwater, Javits, McClure, McGovern, Mathias, Scott of Pennsylvania, Stone, Taft, Tower) Provides tax incentives to encourage the preservation and rehabilitation of historic buildings and structures, rehabilitation of other property and for charitable transfers for conservation purposes.

## SENATE ACTION—Continued

## Amendments Adopted—Continued

- Keating amendment No. 291* (to title V), providing a refundable tax credit for child and dependent care expenses, by rollcall vote (No. 91), of 71 yeas, 21 nays (July 21, Congressional Record S12530);
- Talmont amendment No. 2055*, permitting application of earned income credit to individuals with disabled adult dependents, by voice vote (July 22, Congressional Record S12579);
- Committee amendment No. 15*, as amended, providing substitute language for title V, tax simplification in the individual income tax (agreed to by voice vote on July 20, 1976, by unanimous rollcall vote (No. 369), of 82 yeas (July 23, Congressional Record S12361);
- Committee amendment No. 16*, providing substitute language for title VI, Business-Related Individual Income Tax Provisions (agreed to by voice vote on July 20, 1976, by rollcall vote (No. 119), of 77 yeas, 1 nay (July 23, Congressional Record S12362);
- Committee amendment No. 17*, providing substitute language for title VII, Accumulation Trusts (agreed to by voice vote on July 20, 1976, by unanimous rollcall vote (No. 111), of 81 yeas (July 23, Congressional Record S12362);
- Bevill amendment No. 1877*, modified (to title V), including storage expenses as a part of moving expenses for those on active duty in the military (agreed to by voice vote (July 23, Congressional Record S 2367);
- Committee amendment No. 19*, title IX, Small Business Provisions, by unanimous rollcall vote (No. 121), of 76 yeas (July 23, Congressional Record S12363);
- Committee amendment No. 20*, providing substitute language for title XA, Real Estate Investment Trust, by unanimous rollcall vote (No. 113), of 71 yeas (July 23, Congressional Record S12364);
- McClure amendment No. 1901*, modified (to title VIII), calling for establishment of an Alcoholism Trust Fund, by unanimous rollcall vote (No. 111), of 69 yeas (July 23, Congressional Record S12550);
- Kennedy amendment No. 2070* (to title X, Changes in Treatment of Foreign Income), restoring House language making May 21, 1974, instead of May 29, 1973, effective date with respect to taxation of U.S. grants of foreign trusts, by rollcall vote (No. 117), of 45 yeas, 42 nays (July 26, Congressional Record S12996);
- Paulsen floor amendment* (CP amendment No. 21) (to title X), retaining 30% tax on interest paid to foreigners, other than bank interest, and extending for 3 years, until Dec. 31, 1979, exemptions from tax for interest paid to foreigners by bank (by rollcall vote (No. 118), of 74 yeas, 34 nays (July 26, Congressional Record S12502);
- Committee amendment No. 20*, including title X, as amended, by unanimous rollcall vote (No. 119), of 86 yeas, 1 nay (July 26, Congressional Record S12994);
- Reagan amendment* (CP amendment No. 24) (to title XII, Administrative Provisions), allowing the GAO to initiate audit of the Internal Revenue Service and the Bureau of Alcohol, Tobacco, and Firearms, by voice vote (July 26, Congressional Record S12500);
- Stone amendment No. 1886*, modified (to title XII), allowing deferral of interest on errors when tax return is prepared for taxpayer by the Internal Revenue Service, by voice vote (July 26, Congressional Record S12510);

## TITLE AND DESCRIPTION

ACTION  
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## H.R. 10612★—Continued

## AMENDMENTS—Continued

- June 21, 1976**  
No. 65  
(1906)
- (Curtis) Extends to regulated airline companies, the application of two investment tax credit provisions applicable to railroads in the Committee-approved bill. It would (1) establish a 100 percent tax liability limitation on the investment tax credit for 1976 and 1977 (which would be phased down to 50 percent by 1982) and (2) prescribe a first-in-first-out rule (FIFO) to unused credit years. The FIFO rule for airlines would apply only to non-refundable investment credit carryovers (i.e. unused credits for years beginning before 1976).
- June 21, 1976**  
No. 66  
(1907)
- (Davis) Provides that certain employee associations established prior to Jan. 1, 1971 may maintain a group retirement trust financed exclusively by employee contributions.
- June 21, 1976**  
No. 67  
(1908)
- (Kennedy, Hathaway, Hollings, Nelson) Provides that a limitation on deductions which arise in connection with the operation and management of real property, farms, oil and gas properties (including exploratory wells), equipment for logging, mining and similar property would be imposed under a concept called LAL (Limitation on Artificial Losses). Deductions otherwise allowable would be required to be carried forward in deferred deduction accounts and claimed in later years, only to the extent there is net related income from the particular activity, or in some cases, property, under LAL.
- June 22, 1976**  
No. 68  
(1910)
- (Pell, Brock, Cranston, Long, Ribicoff) Provides for the withholding of Federal income tax on interest and dividends by the payor of such amounts.
- June 22, 1976**  
No. 69  
(1911)
- (Hathaway) Adds sec. 202 of H.R. 10612, as passed by the House, providing for the recapture of certain intangible drilling and development costs on the disposition of oil and gas properties where the disposition takes place after Dec. 31, 1975. The amount subject to recapture would be the amount of intangible drilling and development costs deducted and paid or incurred after Dec. 31, 1975, reduced by the amounts which would have been deductible if such costs had been capitalized and deducted through cost depletion. In no event could the amount recaptured exceed the gain realized on the disposition. The amount recaptured would be treated as ordinary income.
- June 22, 1976**  
No. 70  
(1912)
- (Hathaway) Provides that the tax credit allowed for child care expenses would be refundable; and limits DISC benefits to an amount which is no greater than the ratio that taxable income of a DISC from the sale by the DISC of products of the same product line bears to the

## SENATE ACTION—Continued

## Amendments Adopted—Continued

- Long floor amendment* (CP amendment No. 248), allowing crewmen of fishing boats with an operating crew of fewer than 10 individuals (rather than six) to be treated as self employed, by voice vote (July 27, Congressional Record S12587);
- Haskell floor amendment* (CP amendment No. 250), making "probable cause" that a crime has occurred the standard that a court seeks to require production of a tax return in non-tax cases, by voice vote (July 27, Congressional Record S12592);
- Conroy floor amendment* (CP amendment No. 252), providing that the winning proceeds from Keno, slot machines, and bingo shall not be subject to the section providing for withholding on certain gambling winnings, by voice vote (July 27, Congressional Record S12598);
- McIntire amendment No. 1915*, providing an exemption from Federal income tax withholding requirements for State lotteries, by rollcall vote (No. 123), of 52 yeas, 40 nays (July 27, Congressional Record S12600);
- Belloni amendment No. 1916*, modified awarding costs of tax court proceedings to the prevailing taxpayer, by voice vote (July 27, Congressional Record S12603);
- Kennedy floor amendment* (CP amendment No. 253), which would (a) establish a rule for disclosure of the identity of recipients of improper or influenced rulings, (b) strike sections establishing a 3-year statute of limitations for bringing suit to require disclosure of additional information contained in written determinations and background file of documents, and (c) provide that the Secretary may not dispose of "related background file documents," by voice vote (July 27, Congressional Record S12604);
- Haskett floor amendment* (CP amendment No. 254), insuring that statistical studies now prepared by the IRS and disclosed by it to outside parties will continue to be subject to disclosure to the extent allowed under present law, by voice vote (July 27, Congressional Record S12606);
- Conroy floor amendment No. 1917*, embodying title XII of the bill, Administrative Procedures, as amended by unanimous consent, it was agreed that sec. 1211, Social Security Account Numbers, is to be considered as original text for the purpose of further amendments, by unanimous rollcall vote (No. 121) of 90 yeas (July 27, Congressional Record S12606);
- Bohl amendment No. 1916*, providing tax incentives to encourage preservation of historic structures, by rollcall vote (No. 127), of 91 yeas, 2 nays (July 28, Congressional Record S12703);
- Johnson amendment No. 1915*, designed to facilitate New York State law and savings banks to make loans to purchasers of cooperative apartments, by voice vote (July 28, Congressional Record S12711);
- Hans amendment No. 1917*, removing the excise tax on certain articles of clothing, by voice vote (July 28, Congressional Record S12720);
- Clayton amendment No. 1917*, modified, making certain technical changes in committee amendment in section 1308, Income from Lease of Intangible Property as Personal Holding Company Income, by rollcall vote (No. 130), of 47 yeas, 14 nays (July 28, Congressional Record S12725);
- Byrd amendment No. 1918*, modified, as amended, allowing the State and Federal governments to utilize social security numbers in the administration of tax law, general public assistance, driver's licenses, and motor vehicle registration, by rollcall vote (No. 135), of 50 yeas, 0 nays (July 29, Congressional Record S12814, S12823);

## TITLE AND DESCRIPTION

ACTION  
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## H.R. 10612★—Continued

## SENATE ACTION—Continued

## AMENDMENTS—Continued

## Amendments Adopted—Continued

	DISC's gross receipts from such sales and that is no greater than the ratio that the taxable income of the DISC and all members of the controlled group which includes the DISC from the sale of products of such product line bears to the total gross receipts by the DISC and such members from such sales.	<i>Long floor amendment</i> (UP amendment No. 258) (to Percy amendment No. 2087), adding general public assistance, driver's licenses, and motor vehicle registration to those uses which a State and local government may utilize social security numbers, by roll-call vote (No. 631), of 40 yeas, 42 nays (July 29, Congressional Record S12815);
June 22, 1976 No. 71 (1915)	(Hathaway) Deletes section providing for a 2-year extension for certain unused investment tax credits and foreign tax credits which would have expired prior to Dec. 31, 1975.	<i>Rosen floor amendment</i> (UP amendment No. 260), prohibiting preferential tariff treatment for those countries which aid and abet international terrorists, by voice vote (July 29, Congressional Record S12824);
June 22, 1976 No. 72 (1916)	(Hathaway) Provides for the creation of an alcoholism trust fund which would pay up to 50 percent of the cost of occupational alcoholism programs operated primarily for the diagnosis and treatment of alcohol abuse and alcoholism of persons and their dependents.	<i>Allen floor amendment</i> (to his UP amendment No. 357, agreed to on July 28), eliminating requirement that the Government pay interest to the taxpayer on the amount of refund due him as a result of adoption of that amendment, by voice vote (July 29, Congressional Record S12824);
June 22, 1976 No. 73 (1917)	(Hathaway) Provides for the repeal of the alternative tax on capital gains for individuals which limits the tax on the first \$50,000 of capital gain to a minimum rate of 25 percent.	<i>Long floor amendment</i> (UP amendment No. 261), designed to assure that none of his relatives benefit from the adoption, in 1975 of the Dole oil depletion amendment, by voice vote (July 29, Congressional Record S12825);
June 22, 1976 No. 74 (1918)	(Hathaway) Deletes section which provides that for purposes of the tax haven foreign base company sales of subpart F, personal property does not include agricultural commodities grown or produced outside the United States if sold for use, consumption, or disposition outside the United States.	<i>Church floor amendment</i> (UP amendment No. 262), extending (from 6 to 18 months) the period during which SSI beneficiaries continue to receive their full benefits if they are forced to leave their household because of a major disaster declared by the President, by voice vote (July 29, Congressional Record S12830);
June 22, 1976 No. 75 (1919)	(Hathaway) Deletes section providing that investment tax credits claimed on or after Jan. 1, 1976, which cannot be used during the 3 year carryback and 7 year carry forward period, are to be refundable at the expiration of the carry-forward period.	<i>Ford amendment No. 2097, modified</i> , making the prohibition of State or local taxation of certain barges or vessels using water ways for intrastate commerce inapplicable to navigable waterways which lie entirely within the boundaries of a State, by voice vote (July 29, Congressional Record S12830);
June 22, 1976 No. 76 (1920)	(Hathaway) Would substitute the House provision providing for a phase-out of the exclusion for income earned abroad under sec. 911 of the Code for the Committee amendment.	<i>Ford floor amendment</i> (UP amendment No. 263), calling for a study by the Joint Committee on Internal Revenue Taxation staff with a view to evaluating the best method of achieving tax treatment for all individuals, by voice vote (July 29, Congressional Record S12830);
June 22, 1976 No. 77 (1921)	(Hathaway) Provides that a tax credit equal to 21 percent of the interest paid or accrued during the taxable year by the taxpayer on a mortgage on the taxpayer's principal residence would be allowed in lieu of a deduction for the interest paid or accrued on such mortgage, presently allowed under current law.	<i>Stone floor amendment</i> (UP amendment No. 264), extending from 15 years to 20 years the carryover period for Cuban expropriation losses, by voice vote (July 29, Congressional Record S12841);
June 22, 1976 No. 78 (1922)	(Hathaway) Provides a \$175 tax credit for each personal exemption the taxpayer is permitted to claim in lieu of the \$750 deduction which is allowed under present law.	<i>Committee amendment No. 3</i> embodying title XIII, Miscellaneous Provisions, as amended, by roll-call vote (No. 436), of 73 yeas, 2 nays (July 29, Congressional Record S12842);
		<i>Committee amendment No. 4</i> embodying title XIV, Capital Gains, by unanimous roll-call vote (No. 437), of 75 yeas (July 29, Congressional Record S12842);
		<i>Committee amendment No. 5</i> embodying title XV, Pension and Insurance Taxation, by roll-call vote (No. 439), of 79 yeas, 1 nay (July 30, Congressional Record S12924);
		<i>Long modification</i> , to title VIII, Capital Formations, dealing with first-in, first-out treatment of investment credit amounts, as embodied in UP amendment No. 270, by voice vote (July 30, Congressional Record S12925);
		<i>Magnuson floor amendment</i> (UP amendment No. 271), changing from Dec. 31, 1975 to Dec. 31, 1969, the effective date for allowance of investment tax credit to vessel operators, by roll-call vote (No. 441), of 43 yeas, 37 nays (July 30, Congressional Record S12944);
		<i>Long floor amendment</i> (UP amendment No. 272), of a technical and conforming nature to title XVII, railroad provisions, by voice vote (July 30, Congressional Record S12946);

## TITLE AND DESCRIPTION

ACTION  
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## H.R. 10612★--Continued

## SENATE ACTION--Continued

## AMENDMENTS--Continued

## Amendments Adopted--Continued

- June 22, 1978**  
No. 79  
(1933)
- (Hathaway) Adds sec. 202 of H.R. 10012, as passed by the House, providing for the recapture of certain intangible drilling and development costs on the disposition of oil and gas properties where the disposition takes place after Dec. 31, 1970. The amount subject to recapture would be the amount of intangible drilling and development costs deducted and paid or incurred after Dec. 31, 1970, reduced by the amounts which would have been deductible if such costs had been capitalized and deducted through cost depletion. In no event could the amount recaptured exceed the gain realized on the disposition. The amount recaptured would be treated as ordinary income.
- June 22, 1976**  
No. 80  
(1924)
- (Stevenson) Deletes the provision of sec. 502 setting a \$50 floor on the deduction for State and local taxes paid by a taxpayer for the purchase of gasoline, diesel fuel, and other motor fuels for nonbusiness use. In lieu, this amendment would amend sect. 161(b)(5) of the Code by eliminating from the definition of separately stated general sales taxes any tax on the sale of gasoline, diesel fuel, or other motor fuels.
- June 22, 1976**  
No. 81  
(1925)
- (Kennedy) Provides that individual taxpayers would be treated with respect to the deduction of nonbusiness interest to \$20,000 plus net investment income and net capital gains for the taxable year. Deductions for interest paid in excess of this amount would be deferred until later years and deducted against future investment income. Investment income is defined as income from interest, dividends, rents, royalties, stocks, and capital gains, and "recapture" on the sale of certain investment property. Special rules are provided for property subject to a net lease and a series of special transitional rules are provided.
- June 23, 1976**  
No. 82  
(1931)
- (Coff) Provides a tax credit to a recycler for purchase of recyclable solid waste materials. No credit is allowed for recycling gold, silver, platinum, or other precious metals. This amendment would provide for no credit in the case of copper base scrap, including copper scrap, copper alloy scrap, and copper ash and residues more than half of whose value is attributable to copper content. It would also not permit a credit for aluminum base scrap, which would include aluminum chipmings, borings, heat exchanger scrap, dressings, grindings, can stock and foil stock.
- Committee amendment No. 1906, modified* (to title XVII), extending to the airlines as well as the railroads, benefits under the investment credit provisions, by voice vote (July 30, Congressional Record S12930);
- Long term amendment* (CP amendment No. 273) (to title XVII) relating to amortization of railroad track assets, by voice vote (July 30, Congressional Record S12977);
- Packered floor amendment* (CP amendment No. 274) (to title XVII), concerning methods of accounting for depreciation of expenditures for installation of railroad ties, by voice vote (July 30, Congressional Record S12939);
- Carter-Holmes amendment No. 2*, embodying title XVII, as amended and modified, by unanimous roll-call vote (No. 112), of 78 yeas (July 30, Congressional Record S12942);
- Long amendment No. 1907, modified* (to title XXI), setting minimum distribution requirements to include consideration of miscellaneous distribution, by voice vote (July 30, Congressional Record S12970);
- Committee amendment No. 22*, embodying title XXI, Tax Exempt Organizations, as amended, by unanimous roll-call vote (No. 113), of 77 yeas (July 30, Congressional Record S12951);
- Section 806*, Investment Credit in the Case of Certain Ships, and sec. 807, 8 year carryover of net operating loss, by voice vote (July 30, Congressional Record S12951);
- Long term amendment* (CP amendment No. 275), making further amendment to title XII, Repeal and Revision of Obsolete and Rarely Used Provisions of the Internal Revenue Code, by voice vote (July 30, Congressional Record S12952);
- Committee amendment* (CP amendment No. 276), embodying title XXIII, entitled Other Amendments, which secs. 2300, 2308, and 2310, by unanimous roll-call vote (No. 111), of 77 yeas (July 30, Congressional Record S12952);
- Committee amendment* (CP amendment No. 277), embodying title XXIV, International Trade Commission Amendments, by unanimous roll-call vote (No. 115), of 77 yeas (July 30, Congressional Record S12956);
- Committee amendment* (CP amendment No. 278), embodying title XXV, entitled Additional Miscellaneous Provisions, by unanimous roll-call vote (No. 116), of 76 yeas (July 30, Congressional Record S12958);
- Repealing item amendment* (CP amendment No. 279) (to title VIII), reducing, from 5 tons or more to 2 tons or more weight requirements under the vessel capital construction fund, by voice vote (July 30, Congressional Record S12961);
- Repealing item amendment* (CP amendment No. 280), calling for study by the Joint Committee on Internal Revenue Taxation of the overall cost effectiveness of tax incentives, by voice vote (July 30, Congressional Record S12963);
- Repealing item amendment No. 1629, modified*, granting tax exemption for certain education programs for members of the uniformed services, by voice vote (July 30, Congressional Record S12964);
- Repealing item amendment No. 1630*, providing tax incentives for upgrading efficiency of heating systems by installation of a new burner unit and/or electronic igniters, by voice vote (Aug. 3, Congressional Record S13217);
- Repealing item amendment No. 2117*, extending the tax credit insulation of heating system parts, by voice vote (Aug. 3, Congressional Record S13219);



## TITLE AND DESCRIPTION

ACTION  
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## H.R. 10612★—Continued

## SENATE ACTION—Continued

## AMENDMENTS—Continued

## Amendments Adopted—Continued

June 23, 1976 No. 83 (1932)	(Brooke, Bayh, Case, Donahiel, Javits, McIntyre, Montoya, Pell, Ribicoff, Scott of Pennsylvania) Revise the tax credit incorporated in the Finance Committee amendments to H.R. 10612 for a portion of the expenditures for purchase and installation of certain home insulation. This amendment would limit the credit to expenditures made only for a principal residence, but would broaden qualified property for which a credit may be claimed to include heat exchangers, combustors, ducting, piping and controls which are capable of cost efficiency increasing the thermal efficiency of a residential structure or improving the operating efficiency of an existing heating system. Such equipment would be required to meet performance and safety standards set by the Secretary of the Treasury after consultation with the Federal Energy Administration, Department of Housing and Urban Development and the National Bureau of Standards.	<i>Brooke amendment No. 193</i> , modifying committee provisions granting tax credit for heat pumps, by voice vote (Aug. 3, Congressional Record S13220); <i>Abourezk amendment No. 213</i> , reducing from 12 to 10 percent the tax credit for coal pipeline equipment, by voice vote (Aug. 3, Congressional Record S 3227); <i>Keon floor amendment, modified</i> (CP amendment No. 291), making changes in periods of effectiveness of the various provisions of sec. 2005, Investment Tax Credit Changes Relating to Energy Conservation and Production, by voice vote (Aug. 3, Congressional Record S13231); <i>Committee amendment No. 49</i> , embodying title XX (with the exception of secs. 2002 and 2003), as modified and amended, by rollcall vote (No. 961), of 73 yeas, 2 nays (Aug. 3, Congressional Record S13215);
June 23, 1976 No. 84 (1933)	(Brooke) Deletes heat pump expenditures from the provision added by the Committee on Finance providing a refundable tax credit for solar and geothermal energy equipment installed in, on, or in connection with a residence.	<i>Long floor amendment</i> (CP amendment No. 297), making technical corrections in Kennedy amendment No. 294, by voice vote (Aug. 3, Congressional Record S13241); <i>Hathaway floor amendment</i> (CP amendment No. 298), making modifications to his CP amendment No. 290 (agreed to July 30, 1976), making modification to title VIII, dealing with vessel weight requirements under the capital construction fund, by voice vote (Aug. 3, Congressional Record S13241); <i>Long floor amendment</i> (CP amendment No. 305), of a technical nature to sec. 804, Employee Stock Ownership Plans (ESOP's), by voice vote (Aug. 4, Congressional Record S13358); <i>Section 804</i> , as amended, by voice vote (Aug. 4, Congressional Record S13357);
June 23, 1976 No. 85 (1931)	(Brooke, Case, Humphrey) Substitutes in lieu of the Finance Committee tax credit for qualified residential heat pump expenditures, a provision stating that qualified heat pump equipment expenditures would include only amounts expended for the installation of heat pump equipment after June 30, 1976, and before Jan. 1, 1979, in any dwelling in the United States occupied or habitable on May 25, 1976, but only if such expenditure is for the replacement or supplementation of an existing electric resistance space heating system.	<i>Section 292</i> (in title XX), Residential Solar and Geothermal Energy Equipment, by voice vote (Aug. 4, Congressional Record S13391); <i>Javits floor amendment</i> (CP amendment No. 308), modified (to title VIII), allowing 30 percent tax credit for certain contributions of literary, musical or artistic compositions by originals donor, by voice vote (Aug. 4, Congressional Record S13393); <i>Keon floor amendment No. 219, modified</i> (to title VIII), deleting section providing a 2-year extension for expiring foreign tax credits by voice vote (Aug. 4, Congressional Record S13408); <i>Title VIII, Miscellaneous Provisions</i> , as amended, by rollcall vote (No. 476), of 67 yeas, 2 nays (Aug. 4, Congressional Record S13408);
June 23, 1976 No. 86 (1935)	(McIntyre, Case, Durkin) Exempts State batteries from the requirement to withhold Federal income tax on winnings of \$1,000 or more paid to individual participants in a lottery, sweepstakes, or wagering pool.	<i>Wen amendment No. 199</i> (to title XX), increasing from 5 to 10 percent the tax credit for glass and plastics purchased for recycling, by voice vote (Aug. 4, Congressional Record S13409); <i>Hart of Colorado floor amendment</i> (CP amendment No. 310) (in the nature of a substitute for sec. 2008, Credit for Purchases of Matter Which Can Be Recycled), providing for a study of recycling incentives, by voice vote (Aug. 4, Congressional Record S13409);
June 23, 1976 No. 87 (1936)	(McIntyre, Case, Durkin) Deletes the provision of sec. 1207 of H.R. 10612 which provides for withholding of Federal income tax on certain gambling winnings at a 20 percent withholding rate.	<i>Packwood floor amendment</i> (CP amendment No. 311), in the nature of a substitute for sec. 2003, Prepaid Legal Expenses, by rollcall vote (No. 484), of 69 yeas, 20 nays (Aug. 5, Congressional Record S13763);
June 23, 1976 No. 88 (1937)	(Nelson, Brooke, Clark, Hart of Colorado, Hart of Michigan, Harke, Haskell, Hathaway, Hollings, Huddleston, Humphrey, Kennedy, Mathias, Mondale, Proxmire) Extends the \$45	<i>Ford floor amendment</i> (CP amendment No. 315), deleting 'laundry' from the list of exempted services that may be performed by hospital cooperatives, by voice vote (Aug. 5, Congressional Record S13654);

## TITLE AND DESCRIPTION

ACTION  
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## H.R. 10612★—Continued

## SENATE ACTION—Continued

## AMENDMENTS—Continued

per person tax credit and alternative 2 per cent of the first \$9,000 of taxable income credit through Sept. 30, 1977, make permanent the changes in the minimum, maximum and percentage standard deduction, and extend the earned income credit through Dec. 31, 1977; would provide for the current taxation of earnings and profits of controlled foreign corporations. The amount subject to current taxation would be 50 percent of the U.S. shareholders' pro rata share of the earnings and profits of the controlled foreign corporation for 1977, and this percentage would be increased by 10 percent per year through 1982 when 100 percent of the pro rata share of earnings and profits of the U.S. shareholder would be subject to current taxation. Conforming amendments would be made with respect to the foreign tax credit and to certain rules regarding tax haven income; the foreign tax credit for taxes paid on foreign oil related income would be limited to not more than 48 percent of oil related income and would exclude any "taxes" which constitute royalty payments. The Secretary of the Treasury would be required to determine what payments constitute royalties; would limit the tax deferral benefits provided to a DISC and its shareholders on an incremental basis. The base period for such purposes would be any 3 taxable years beginning in the four calendar years preceding the calendar year in which the DISC's current taxable year begins. Small DISC's with adjusted taxable income of \$100,000 or less would not be subject to these rules; would also provide that the 15 percent tax credit for persons age 65 or over on the first \$2500 for single persons and \$3750 for married couples, both eligible for the credit filing a joint return, is to be effective immediately. The amount of this credit would be reduced by one-half of the adjusted gross income of single individuals over \$7500 and over \$10,000 in the case of eligible married couples.

June 23, 1976  
No. 89  
(1938)

(Kennedy) Repeals the existing 50 percent maximum marginal tax rate on taxable income on personal services provided under sec. 1348 of the Code.

June 23, 1976  
No. 90  
(1939)

(Cavito) Substitutes a revised provision under sec. 301 of H.R. 10612 adding a new item of tax preference for construction period interest. This provision would limit the item of tax preference to "excess construction period interest" which is defined as the amount of construction period interest in excess of real property income for the taxable year.

## Amendments Adopted—Continued

- Section 1295*, dealing with Administrative Summons, by voice vote (Aug. 5, Congressional Record S13577);
- Kennedy floor amendment* (CP amendment No. 317), permitting deductions of charitable contributions of inventory if the property met requirements of the Food, Drug, and Cosmetics Act, by voice vote (Aug. 5, Congressional Record S13588);
- Title XVII*, Other Miscellaneous Amendments, as amended, by voice vote (Aug. 5, Congressional Record S13590);
- Long floor amendment* (CP amendment No. 319), relating to the effective dates of the generation skipping trusts provisions, by voice vote (Aug. 5, Congressional Record S13608);
- Larott floor amendment* (CP amendment No. 320) (to title XXII), adding a new sec. 2204, Credit Against Certain Estate Taxes, by voice vote (Aug. 5, Congressional Record S13608);
- Title XVII*, Estate and Gift Taxes, as amended, by rollcall vote (No. 492), of 70 yeas, 5 nays (Aug. 5, Congressional Record S13610);
- Sterenc amendment No. 2461*, adding new sec. 2801, Prohibition on Issuance of Regulations Relating to Employee Stock Ownership Plans Which Apply Retroactively, by voice vote (Aug. 5, Congressional Record S13610);
- Culver floor amendments* (No. 321) adding (a) sec. 2802, Expenses of Amateur Athletes Engaging in National or International Competition, and (b) sec. 2803, Exemption of Certain Amateur Athletic Organizations, by voice vote (Aug. 5, Congressional Record S13611);
- Long floor amendment* (CP amendment No. 322), embodying sec. 2801, Taxable Status of Pension Benefits Guaranty Corporation, and sec. 2805, Level Premium Plans Covering Owner-Employees, by voice vote (Aug. 5, Congressional Record S13613);
- Griffin amendment No. 2126*, relating to lump-sum distributions from qualified pension plans, by voice vote (Aug. 5, Congressional Record S13611);
- Inoué floor amendment* (CP amendment No. 323), having the effect of deleting sec. 602 (title VI) placing limitations on deductions for attending foreign conventions, and thereby restoring present law, by rollcall vote (No. 495), of 58 yeas, 30 nays (Aug. 6, Congressional Record S13707);
- Peren floor amendment* (CP amendment No. 325), adding a new sec. 2808, Tax Treatment of the Grantor of Options on Stock, Securities, and Commodities, by voice vote (Aug. 6, Congressional Record S13713);
- Peren amendment No. 2935*, adding new sec. 280, to provide "flow-through" tax treatment for shareholders of mutual funds and regulated investment companies, by voice vote (Aug. 6, Congressional Record S13714);
- Stone floor amendment* (CP amendment No. 327), adding a new sec. 2810 having effect on affording the same tax amortization to non-wood railroad ties as allowed for wood ties, by voice vote (Aug. 6, Congressional Record S13720);
- Part of Colorado floor amendment* (CP amendment No. 329) (to title XXVIII), establishing commission to study tax simplification and modernization, by voice vote (Aug. 6, Congressional Record S13735);
- Taft floor amendment* (CP amendment No. 331) (to title XXII), Common Trust Fund Treatment of Certain Custodial Accounts, by voice vote (Aug. 6, Congressional Record S13738);

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
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## H.R. 10612★—Continued

## AMENDMENTS—Continued

- June 23, 1976**  
**No. 91**  
**(1940)**
- (Javits) Extends the special transitional rules provided for construction period interest and excess investment interest in the case of subsidized low-income housing to include additional obligations entered into for locally approved community development or urban renewal programs for the elimination or prevention of slums, blight, and deterioration.
- June 23, 1976**  
**No. 92**  
**(1941)**
- (Hathaway) Increases the exemption from this alternative minimum tax from \$7,500 to \$10,000; would define charitable contribution adjustment as the amount of the deduction allowed under sec. 170; would impose a minimum tax of 15 percent on tax preferences in excess of \$10,000; would modify the transitional rule for low-income housing; would delete the special rule for trusts, etc. and would provide a \$10,000 exemption instead of a \$7,500 exemption; and would apply these changes to taxable years beginning after June 30, 1970. The 50-percent maximum tax on individuals would be extended to include certain income earned abroad and pension or annuity income.
- June 24, 1976**  
**No. 93**  
**(1945)**
- (Hart of Colorado, Brooke, Hatfield, Kennedy, Moss) Adds a new title XXII to H.R. 10612 which would impose a graduate tax, based on the tar and nicotine content of cigarettes to replace the existing Federal excise tax on cigarettes imposed at a "flat rate." The tar and nicotine content of cigarettes would be determined by the Federal Trade Commission. The graduated rate of tax would be phased in so that it would be 40 percent of the applicable rate for 1977 and would increase by 20 percent per year so that by 1980 the graduated rate of tax would be fully effective.
- June 24, 1976**  
**No. 94**  
**(1946)**
- (Hartke) Limits the foreign tax credit for amounts paid to foreign national level governments to a maximum of 90 percent of foreign taxes paid to foreign governments. The Secretary of the Treasury would be required to determine what percentage of the foreign taxes paid actually represent payments to foreign national level governments as opposed to payments of taxes levied by political subdivisions of foreign national governments.
- June 24, 1976**  
**No. 95**  
**(1948)**
- (Church, McClure, Tunney) Would not count as income, for purposes of determining SSI benefits, assistance received under the Disaster Relief Act of 1974 or other assistance provided pursuant to a Federal statute on account of a catastrophe which is declared to be a major disaster by the President.

## SENATE ACTION—Continued

## Amendments Adopted—Continued

- Bartlett floor amendment* (UP amendment No. 332) (to title XXVIII), broadening provisions of the law allowing transfers of oil and gas property within the same controlled group or family, by voice vote (Aug. 6, Congressional Record S13740);
- Bartlett floor amendment* (UP amendment No. 333) (to title XXVIII), broadening the definition of business use of homes to include such use for management or maintenance of income producing property, by voice vote (Aug. 6, Congressional Record S13742);
- Rumpers amendment No. 2133*, modifying support rules in determining dependents deduction for children of divorced or separated taxpayers, by voice vote (Aug. 6, Congressional Record S13742);
- Javits floor amendment* (UP amendment No. 335), adding new sec. 2816, establishing a commission to study expanded stock ownership, by voice vote (Aug. 6, Congressional Record S13743);
- Long floor amendment* (UP amendment No. 336), adding sec. 2817, to modify the definition of low- and moderate-income housing, by voice vote (Aug. 6, Congressional Record S13744);
- Burdick amendment No. 209*, liberalizing rules relating to acquisition of replacement property on the involuntary conversion of real income producing property, by voice vote (Aug. 6, Congressional Record S13745);
- Baugh amendment No. 2156*, having the effect of retaining limited exclusion from taxable income of sick pay for taxpayers with adjusted income of \$15,000 a year or less, by rollcall vote (No. 500), of 48 yeas, 34 nays (Aug. 6, Congressional Record S13746);
- Hatfield amendment No. 2148*, increasing from \$20,000 to \$35,000 the base amount for exclusion of gain on sale of personal residence by persons over age 65, by voice vote (Aug. 6, Congressional Record S13746);
- Mathias floor amendment* (UP amendment No. 337), broadening provisions of the law with regard to Evaluation of Property for Purposes of the Federal Estate Tax, by voice vote (Aug. 6, Congressional Record S13750);
- Mathias amendment No. 2170, modified*, placing Maryland and North Carolina in similar tax exempt status of certain credit union reserve fund and share insurance organizations, by voice vote (Aug. 6, Congressional Record S13751);
- Nelson amendment No. 2976*, modifying stock ownership rules for shareholders of so-called subchapter S corporations, by voice vote (Aug. 6, Congressional Record S13751);
- Ford floor amendment* (UP amendment No. 338), extending to Sept. 30, 1977 the effective date for reporting requirements concerning withholding on certain gambling operations, by voice vote (Aug. 6, Congressional Record S13752);
- Helms floor amendment* (UP amendment No. 339), allowing volunteer firemen who are participants in Government retirement plans to also participate in private retirement plans, by voice vote (Aug. 6, Congressional Record S13754);
- Sparkman amendment No. 2142*, modification of minimum tax provisions on construction period interest and excess investment interest attributable to low- and moderate-income residential rental property, by voice vote (Aug. 6, Congressional Record S13769);
- Hollings floor amendment* (UP amendment No. 340), adding new section on Taxation of Earnings and Profits of Controlled Foreign Corporations, by voice vote (Aug. 6, Congressional Record S13775);

## TITLE AND DESCRIPTION

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## H.R. 10612★—Continued

## AMENDMENTS—Continued

- June 24, 1976**  
**No. 96**  
**(1949)**
- (Healy) Section 504 of H.R. 10612 provides for several changes in the retirement income credit, including an increase in the maximum amount subject to the credit for persons age 65 or over. The provision reduces the maximum amounts subject to the credit by one-half of adjusted gross income in excess of \$7,500 per year for single persons and over \$10,000 for married couples filing joint returns where both spouses are age 65 or over. This amendment would provide that the phase-out would not apply to individuals with less than \$600 of earned income for the taxable year.
- June 24, 1976**  
**No. 97**  
**(1960)**
- (Nelson, Brooke, Clark, Hart of Colorado, Hart of Michigan, Hartke, Haskell, Hathaway, Hollings, Huddleston, Humphrey, Kennedy, Mathias, Mondale, Proxmire) Provides for the current taxation of earnings and profits of controlled foreign corporations. The amount subject to current taxation would be 50 percent of the U.S. shareholders' pro rata share of the earnings and profits of the controlled foreign corporation for 1977, and this percentage would be increased by 10 percent per year through 1982 when 100 percent of the pro rata share of earnings and profits of the U.S. shareholder would be subject to current taxation. Conforming amendments would be made with respect to the foreign tax credit and to certain rules regarding tax haven income; the foreign tax credit for taxes paid on foreign oil related income would be limited to not more than 48 percent of oil related income and would exclude any "taxes" which constitute royalty payments. The Secretary of the Treasury would be required to determine what payments constitute royalties; would limit the tax deferral benefits provided to a DISC and its shareholders on an incremental basis. The base period for such purposes would be any 3 taxable years beginning in the four calendar years preceding the calendar year in which the DISC's current taxable year begins. Small DISC's with adjusted taxable income of \$100,000 or less would not be subject to these rules; would also provide that the 15 percent tax credit for persons age 65 or over on the first \$2,500 for single persons and \$2,750 for married couples, both eligible for the credit filing a joint return, is to be effective immediately. The amount of this credit would be reduced by one-half of the adjusted gross income of single individuals over \$7,500 and over \$10,000 in the case of eligible married couples.

## SENATE ACTION—Continued

## Amendments Adopted—Continued

- Long floor amendment* (UP amendment No. 311), stating the sense of the Senate that Senate conferees seek to reduce revenue loss from the act for fiscal year 1977 to \$15.3 billion, by voice vote (Aug. 6, Congressional Record S13781);
- Humphrey floor amendment* (UP amendment No. 312), making special rule for proceeds from livestock sold on account of drought, by voice vote (Aug. 6, Congressional Record S13785); and
- Long floor amendment* (UP amendment No. 313), of a technical and conforming nature, by voice vote (Aug. 6, Congressional Record S13786).

## Amendments Rejected:

- Nelson floor amendment* (UP amendment No. 57), in the nature of a substitute for title I, reinstating Limitation on Artificial Accounting Losses (L.A.L.) provisions, tabled by rollcall vote (No. 299), of 46 yeas, 33 nays (June 17, Congressional Record S9068);
- Roth motion*, referring the bill to the Committee on the Budget with instructions that it be reported back forthwith with an amendment to provide that any extension of the general credit beyond June 30, 1977, be accompanied by specific reduction in spending limits provided in the first concurrent budget resolution for fiscal year 1977 equal to any loss in revenues resulting from such extension, tabled by rollcall vote (No. 302), of 46 yeas, 34 nays (June 18, Congressional Record S9839);
- Bellmon floor amendment* (UP amendment No. 64) (to House-passed title I proposed to be stricken by the Committee on Finance) extending individual income tax reduction through fiscal year 1977, tabled by rollcall vote (No. 311), of 49 yeas, 42 nays (June 21, Congressional Record S10007);
- Kennedy floor amendment* (UP amendment No. 125), having the effect of repealing the maximum tax provisions provided in existing law, tabled division 1, by rollcall vote (No. 354), of 59 yeas, 24 nays (June 28, Congressional Record S10829);
- Hathaway amendment No. 1921*, providing for the recapture of excess deductions allowed for intangible drilling costs over what they would amount to if capitalized, tabled by rollcall vote (No. 358), of 57 yeas, 33 nays (June 29, Congressional Record S10911);
- Hartke amendment No. 1976* (as amended by Long UP amendment No. 139), relating to taxation of earnings and profits of controlled foreign corporations, tabled by rollcall vote (No. 362), of 47 yeas, 43 nays (June 29, Congressional Record S10978, S11012);
- Modified Bellmon amendment No. 1919*, requiring withholding on interest and dividends in the amount of 15% of such payments (concurring with it Brock UP amendment No. 150, previously agreed to by division vote), by rollcall vote (No. 369), of 35 yeas, 55 nays (June 30, Congressional Record S11150, S11162);
- Haskell floor amendment* (UP amendment No. 154), repealing the tax exemption for Domestic International Sales Corporations (DISC's), by rollcall vote (No. 370), of 16 yeas, 72 nays (June 30, Congressional Record S11171);
- Pannin floor amendment* (UP amendment No. 155), retaining present law concerning taxation of DISC, by rollcall vote (No. 371), of 27 yeas, 59 nays (June 30, Congressional Record S11189);
- Nelson amendment No. 1988*, limiting the tax deferral benefits provided to a DISC and its shareholders on an incremental basis to export sales income in excess of 75% of the average export sales income over a 3 year moving base, by rollcall vote (No. 378), of 30 yeas, 58 nays (July 1, Congressional Record S11376);

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H.R. 10612★—Continued

SENATE ACTION—Continued

## AMENDMENTS—Continued

June 21, 1976  
No. 98  
(1961)

(Kennedy, Brooke, Clark, Hart of Colorado, Hart of Michigan, Hartke, Haskell, Hathaway, Hollings, Huddleston, Humphrey, Mathias, Mondale, Nelson, Proxmire) Extends the 835 per person tax credit and alternative 2 percent of the first \$9,000 of taxable income credit through Sept. 30, 1977.

June 24, 1976  
No. 99  
(1962)

(Mondale, Brooke, Clark, Hart of Colorado, Hart of Michigan, Hartke, Haskell, Hathaway, Hollings, Huddleston, Humphrey, Kennedy, Mathias, Nelson, Proxmire) Section 302 of H.R. 10612, as proposed by the Committee on Finance, would expand the definition of income eligible for the 50-percent maximum marginal tax rate to include certain investment income (the lesser of \$100,000 or an amount equal to net personal service income). This amendment would expand the income eligible for the maximum tax only to include pensions, annuities, deferred compensation, but not lump sum distributions and penalty distributions from pension trusts and adds a broadened definition of net personal service income.

June 25, 1976  
No. 100  
(1965)

(Nelson, Brooke, Clark, Hart of Colorado, Hart of Michigan, Hartke, Haskell, Hathaway, Hollings, Huddleston, Humphrey, Kennedy, Mathias, Mondale, Proxmire) Provides for the current taxation of earnings and profits of controlled foreign corporations. The amount subject to current taxation would be 50 percent of the U.S. shareholders' pro rata share of the earnings and profits of the controlled foreign corporation for 1977, and this percentage would be increased by 10 percent per year through 1982 when 100 percent of the pro rata share of earnings and profits of the U.S. shareholder would be subject to current taxation. Conforming amendments would be made with respect to the foreign tax credit and to certain rules regarding tax haven income; the foreign tax credit for taxes paid on foreign oil-related income would be limited on a per-country basis to not more than the U.S. maximum corporate tax rate on such oil-related income for years beginning after 1976 and would exclude any "taxes" which constitute royalty payments. The Secretary of the Treasury would be required to determine what payments constitute royalties; would limit the tax deferral benefits provided to a DISC and its shareholders on an incremental basis. The base period for such purposes would be any 3 taxable years beginning in the 4 calendar years preceding the calendar year in which the DISC's current taxable year begins. This amendment also would deny DISC benefits for the sale of military

## Amendments Rejected—Continued

*Hathaway amendment No. 1977*, placing limitation on taxable income of eligible Domestic International Sales Corporations, by rollcall vote (No. 379), of 29 yeas, 57 nays (July 1, Congressional Record S11386);

*Nelson floor amendment* (UP amendment No. 177), making foreign sales of military products ineligible for DISC benefits, by rollcall vote (No. 380), of 32 yeas, 52 nays (July 1, Congressional Record S11391);

*Hathaway amendment No. 1922* (to title V), providing a \$175 tax credit in lieu of \$750 deduction for personal exemption, by rollcall vote (No. 402), of 18 yeas, 70 nays (July 21, Congressional Record S12151);

*Kennedy amendment No. 2957*, disallowing as a deductible expense the excess of first class travel fare over coach fare, tabled by rollcall vote (No. 407), of 53 yeas, 34 nays (July 22, Congressional Record S12265-S12275);

*Haskell floor amendment* (UP amendment No. 246) (to title X11), maintaining present law making taxpayers names public in cases where they received private rulings from the Internal Revenue Service, by rollcall vote (No. 420), of 32 yeas, 52 nays (July 26, Congressional Record S12511);

*Kennedy amendment No. 1966* (modified), providing for judicial review of legality of Internal Revenue Service determinations and regulations, by rollcall vote (No. 421), of 39 yeas, 50 nays (July 27, Congressional Record S12583);

*Haskell floor amendment* (UP amendment No. 251), requiring notice to the taxpayer prior to any court proceedings seeking disclosure of his tax return, by rollcall vote (No. 422), of 40 yeas, 50 nays (July 27, Congressional Record S12593);

*Domenici amendment No. 2062*, striking sec. 1323, making prohibition of discriminatory State taxes on production and consumption of electricity, by rollcall vote (No. 428), of 17 yeas, 79 nays (July 28, Congressional Record S12712);

*Kennedy amendment No. 2999*, disallowing as a deductible expense the excess of first-class travel fare over coach fare, tabled by rollcall vote (No. 429), of 56 yeas, 37 nays (July 28, Congressional Record S12718);

*Curtis amendment No. 2032*, extending the rule for contributions in aid of construction to regulated gas and electric utilities, by rollcall vote (No. 434), of 40 yeas, 47 nays (July 29, Congressional Record S12833);

*Kennedy amendment No. 2129*, deleting sec. 1508, Consolidated Returns for Life and Other Insurance Companies, by rollcall vote (No. 438), of 34 yeas, 43 nays (July 30, Congressional Record S12912);

*Bumpers amendment No. 2985*, striking from title VIII sec. 806, Investment Credit in the Case of Certain Ships, by rollcall vote (No. 440), of 23 yeas, 55 nays (July 30, Congressional Record S12934);

*Taft amendment No. 1902* providing that annual tax rates in the standard deduction shall be adjusted for inflation, carrying with it Packwood floor amendment (UP amendment No. 202), also relating to cost-of-living indexing, tabled by rollcall vote (No. 457), of 68 yeas, 22 nays (Aug. 3, Congressional Record S13207, S13213);

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ACTION  
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H.R. 10612★—Continued

SENATE ACTION—Continued

## AMENDMENTS—Continued

- property, including sales for nonmilitary purposes. Small DISC's with adjusted taxable income of \$100,000 or less would not be subject to these rules; would also provide that the 15-percent tax credit for persons age 65 or over on the first \$2,500 for single persons and \$3,750 for married couples, both eligible for the credit filing a joint return, is to be effective immediately. The amount of this credit would be reduced by one-half of the adjusted gross income of single individuals over \$7,500 and over \$10,000 in the case of eligible married couples.
- June 25, 1976**  
**No. 101**  
**(1966)**  
**See also**  
**Amdt. No. 150**
- (Kennedy) Provides any person with a right to obtain judicial review of IRS regulations. Such review would be restricted to matters involving infringement on constitutionally-guaranteed rights and those instances where a regulation or IRS determination results in decreasing the tax liabilities of any person or group of persons by more than \$1 million. Suits could be brought seeking judicial review in any U.S. district court.
- No. 102**  
**June 26, 1976**  
**(1969)**
- (Metcalf) Deletes language contained in sec. 1202 of H.R. 10612 which restricts the General Accounting Office from obtaining access to tax returns and tax return information in connection with an audit of the IRS until after the Comptroller General has obtained consent for such disclosure from the House Ways and Means Committee, the Senate Finance Committee or the Joint Committee on Internal Revenue Taxation; the audit would be conducted under the supervision of such committees.
- June 26, 1976**  
**No. 103**  
**(1970)**
- (McGovern) Requires that a joint Federal income tax return could only be made where each spouse verifies that he or she has equal ownership, management, and control of all income required to be included in the joint return and all assets for which any tax deduction, exemption, or credit is claimed.
- June 28, 1976**  
**No. 104**  
**(1976)**
- (Nelson, Brooke, Clark, Hart of Colorado, Hart of Michigan, Haskell, Hathaway, Hollings, Huddleston, Humphrey, Kennedy, Mathias, Mondale, Proxmire) Provides for the current taxation of earnings and profits of controlled foreign corporations. The amount subject to current taxation would be 50 percent of the U.S. shareholders' pro rata share of the earnings and profits of the controlled foreign corporation for 1977, and this percentage would be increased by 10 percent per year through 1982 when 100 percent of the pro rata share of earnings and profits of the U.S. shareholder would be subject to current taxation. Conforming amendments would be made with respect to the foreign tax credit and to certain rules regarding tax haven income.

## Amendments Rejected—Continued

- Buckley amendment No. 2090*, imposing a 4-cent-per-gallon tax on fuel used in transportation of cargo on inland waterways, by roll-call vote (No. 458), of 17 yeas, 71 nays (Aug. 3, Congressional Record S13220);
- Leahy amendment No. 2036*, denying deduction for certain expenses of automobiles not meeting average fuel economy standards, by roll-call vote (No. 459), of 30 yeas, 57 nays (Aug. 3, Congressional Record S13221);
- Abourezk amendment No. 2135*, deleting the 12% investment tax credit for coal processing equipment and shale oil conversion equipment, tabled by roll-call vote (No. 460), of 66 yeas, 21 nays (Aug. 3, Congressional Record S13228);
- Haskell floor amendment* (UP amendment No. 203), making 10% investment tax credit applicable to all provisions of sec. 2003, by roll-call vote (No. 461), of 20 yeas, 64 nays (Aug. 3, Congressional Record S13232);
- Kennedy floor amendment* (UP amendment No. 205), reducing from 30% to 20% the tax credit for expenses in insulating existing homes, by roll-call vote (No. 462), of 17 yeas, 50 nays (Aug. 3, Congressional Record S13235);
- Kennedy floor amendment* (UP amendment No. 206), deleting the section providing business deduction with regard to geothermal energy production, by roll-call vote (No. 463), of 24 yeas, 50 nays (Aug. 3, Congressional Record S13237);
- Modified Javits amendment No. 2118* (to sec. 804), reducing from 12% to 11% the investment tax credit available to employers establishing ESOP's, tabled by roll-call vote (No. 470), of 62 yeas, 28 nays (Aug. 4, Congressional Record S13350);
- Curtis amendment No. 2011 (modified)*, allowing a deduction of the lesser of \$1,500 or 15% of personal service income per year for contributions to broaden stock ownership plans, tabled by roll-call vote (No. 471), of 57 yeas, 31 nays (Aug. 4, Congressional Record S13375);
- Kennedy amendment No. 2141 (modified)*, placing limitation on investment tax credit for movie and television films produced after Dec. 31, 1976, by roll-call vote (No. 472), of 33 yeas, 40 nays (Aug. 4, Congressional Record S13383);
- Kennedy amendment No. 2140*, deleting temporary increase in limitation on tax liability against which investment tax credits of airlines may be used, by roll-call vote (No. 473), of 37 yeas, 40 nays (Aug. 4, Congressional Record S13387);
- Division one of Kennedy amendment No. 2073*, providing additional 5% refundable investment tax credit for new investments, by roll-call vote (No. 474), of 11 yeas, 62 nays (Aug. 4, Congressional Record S13392);
- Division two of Kennedy amendment No. 2073*, repealing the Asset Depreciation Range system, by roll-call vote (No. 475), of 16 yeas, 58 nays (Aug. 4, Congressional Record S13392);
- Buckley amendment No. 1993, modified*, allowing income deduction for tuition paid to certain educational institutions, by roll-call vote (No. 483), of 37 yeas, 52 nays (Aug. 5, Congressional Record S13500);

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ACTION  
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## H.R. 10612★—Continued

## SENATE ACTION—Continued

## AMENDMENTS—Continued

- June 29, 1976**  
**No. 103**  
**(1977)**  
(Hathaway) Limits DISC benefits on eligible taxable income from sales within a given product line to a percentage of income not in excess of the worldwide profits on that same product line. This amendment would apply to taxable years ending after Dec. 31, 1970.
- June 29, 1976**  
**No. 106**  
**(1979)**  
(Bumpers) Deletes section which provides that certain amounts designated by a foreign government under certain production-sharing contracts as income taxes would be treated as creditable income, war profits, and excess profits taxes, even though such amounts would not otherwise be treated as creditable taxes under Revenue Ruling 70-215.
- June 29, 1976**  
**No. 107**  
**(1986)**  
(Hartke) Amends sec. 202 of H.R. 10012 to provide that the amount which may be deducted in connection with the leasing of equipment prior to June 30, 1970, would not be limited to an amount which does not exceed the aggregate amount the taxpayer has at risk in leasing at the end of the taxable year.
- June 29, 1976**  
**No. 108**  
**(1987)**  
(Hartke) Limits the foreign tax credit for amounts paid to foreign national level governments. For 1977, up to 65 percent of foreign taxes paid would be eligible to be claimed as foreign tax credits. This percentage would be reduced 1 percent per year until 1982 when only a maximum of 90 percent of foreign taxes paid to foreign governments would be creditable. The Secretary of the Treasury would be required to determine what percentage of the foreign taxes paid actually represents payments to foreign national level governments as opposed to payments of taxes levied by political subdivisions of foreign national governments (i.e., the amount of foreign taxes paid to political entities similar to State and local governments within the United States).
- June 29, 1976**  
**No. 109**  
**(1988)**  
(Nelson, Brooke, Clark, Hart of Colorado, Hart of Michigan, Hartke, Haskell, Hathaway, Hollings, Huddleston, Humphrey, Kennedy, Mathias, Mondale, Proxmire) Limits the tax deferral benefits provided to a DISC and its shareholders on an incremental basis to export sales income in excess of 75 percent of the average sales income over a 3-year moving base period. The base period for such purposes would be any 3 taxable years beginning in the 4 calendar years preceding the calendar year in which the DISC's current taxable year begins. Small DISC's with adjusted taxable income of \$100,000 or less would not be subject to these rules. DISC benefits would not apply to income from military export sales.

## Amendments Rejected—Continued

- Hruska amendment No. 215*, requiring that the Government serve the taxpayer with notice of the initial third party summons and gives him standing in court to challenge only that first summons, tabled by rollcall vote (No. 487), of 47 yeas, 42 nays (Aug. 5, Congressional Record S13570);
- Kennedy amendment No. 2138, modified*, deleting from the bill sec. 2002, providing exemption for interest on certain governmental obligations for hospital construction, by rollcall vote (No. 488), of 39 yeas, 50 nays (Aug. 5, Congressional Record S13570);
- Packwood floor amendment* (UP amendment No. 318), embodying substitute language for those provisions of amendment No. 282, revision of the estate tax, by rollcall vote (No. 491), of 34 yeas, 50 nays (Aug. 5, Congressional Record S13580);
- Kennedy amendment No. 2168*, relating to the estate tax exemption, by rollcall vote (No. 490), of 6 yeas, 78 nays (Aug. 5, Congressional Record S13004);
- Committee amendment on title XVI II*, Additional Capital Gain Deduction for Certain Investment Assets, by rollcall vote (No. 493), of 39 yeas, 44 nays (Aug. 6, Congressional Record S13086);
- Haskell floor amendment* (UP amendment No. 324) (as a substitute for Inouye UP amendment No. 828), deductions for travel overseas, tabled by voice vote (Aug. 6, Congressional Record S13712);
- Perry amendment No. 2100, modified*, imposing additional 1-cent per gallon gasoline tax, tabled by rollcall vote (No. 490), of 65 yeas, 21 nays (Aug. 6, Congressional Record S13715);
- Dole floor amendment* (UP amendment No. 326), increasing personal income tax exemption to \$1,000, tabled by rollcall vote (No. 497), of 57 yeas, 29 nays (Aug. 6, Congressional Record S13718);
- Hart of Colorado floor amendment* (UP amendment No. 328) (modified version of amendment No. 1045), imposing a graduated tax on cigarettes, based on their tar and nicotine content, tabled by rollcall vote (No. 498), of 60 yeas, 25 nays (Aug. 6, Congressional Record S13721);
- Montoya floor amendment* (UP amendment No. 330) (to title XXVIII), allowing a partial exclusion of Federal retirement benefits from gross income, tabled by rollcall vote (No. 499), of 45 yeas, 40 nays (Aug. 6, Congressional Record S13737);
- Gravel amendment No. 2171*, allowing a tax credit for purchases of materials for recycling, tabled by rollcall vote (No. 501), of 50 yeas, 30 nays (Aug. 6, Congressional Record S13753);
- Nelson amendment No. 2157, modified*, modifying tax deferral system for Domestic International Sales Corporations, tabled by rollcall vote (No. 502), of 50 yeas, 28 nays (Aug. 6, Congressional Record S13756);
- Kennedy amendment No. 2176*, making modifications to earlier Senate amendment modifying House minimum tax provision, tabled by rollcall vote (No. 503), of 44 yeas, 35 nays (Aug. 6, Congressional Record S13765); and
- Clark floor amendment* (UP amendment No. 344), amending the title of the bill so as to delete the word "reform", tabled by voice vote—motion to table motion to reconsider vote by which this amendment was tabled was agreed to by rollcall vote (No. 507), of 41 yeas, 20 nays (Aug. 6, Congressional Record S13707).

## TITLE AND DESCRIPTION

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## H.R. 10612★—Continued

## SENATE ACTION—Continued

## AMENDMENTS—Continued

- June 30, 1976**  
**No. 110**  
**(1993)**
- (Buckley, Durkin, Taft, Towey) Allows taxpayers to deduct limited amounts for tuition paid to certain educational institutions for the education of a dependent. In the case of tuition paid to universities, etc., or post-secondary vocational schools, a deduction of up to \$1,000 per year would be allowed. For tuition payments made to secondary schools or vocational schools, a deduction of up to \$500 would be allowed. In the case of tuition payments to elementary schools, not more than \$250 would be allowed.
- June 30, 1976**  
**No. 111**  
**(1994)**
- (Fong) Amends sec. 4042(g) of the Code to provide that the minimum distribution requirements could be met through miscellaneous contributions of \$200 or less to unincorporated associations or other organizations to defray the costs of any religious, charitable, scientific, literary, educational, civic, or community activities undertaken by such recipient associations or organizations.
- June 30, 1976**  
**No. 112**  
**(1995)**
- (Allen) Section 2006 of H.R. 10612 provides a tax credit to recyclers for purchases of recyclable solid waste materials. In the case of glass and plastics, the amount of the credit under this section is set at 5 percent. This amendment would increase the credit for glass and plastics purchased for recycling to 10 percent of the amount paid for such recyclable materials.
- June 30, 1976**  
**No. 113**  
**(1997)**
- (Helms) Section 1503 of H.R. 10612 provides that a taxpayer-employee who is an active participant in a governmental retirement plan is to be allowed a deduction for contributions to an individual retirement account (IRA). The deduction allowed would be limited to the lesser of \$1,500 or 15 percent of the individual's compensation for the year, reduced by "qualifying employer contributions" under the governmental plan. This amendment would extend this provision to cover volunteer firemen.
- June 30, 1976**  
**No. 114**  
**(1998)**
- (Taft) Requires that the Treasury Department cross-check Form 1099 information pertaining to payments made of interest and dividends against Federal income tax returns filed for the period to which such information relates and on which such income is required to be reported. An authorization of \$200,000,000 would be made to fund this matching program.

*Motions Rejected:*

- Muskie motion* postponing indefinitely further action on sec. 2601, Credit for Certain Expenses Incurred in Providing Education, by rollcall vote (No. 485), of 20 yeas, 68 nays (Aug. 5, Congressional Record S13506);
- Weicker motion*, recommitting the bill with instructions that it be reported back forthwith containing only provision for extension of the existing individual income tax reduction and the \$35 tax credit through calendar year 1977, tabled by rollcall vote (No. 486), of 18 yeas, 42 nays (Aug. 5, Congressional Record S13508); and
- Muskie motion*, recommitting the bill with the same instructions carrying with it Long amendment calling for inclusion of all provisions passed by the Senate to date, tabled by rollcall vote (No. 489), of 52 yeas, 31 nays (Aug. 5, Congressional Record S13582, S13585).

*Point of Order Sustained Against:*

- Roth floor amendment* (UP amendment No. 61), providing for extension of anti-recession tax cuts for an added 15 months, instead of 12 months, as provided by the Committee on Finance (June 18, Congressional Record S9825, S9838);

*Amendments Withdrawn:*

- Long amendment No. 1899* (to amendment 1887), adding the text of title XIII, to repeal and revise obsolete, rarely used provisions of the Internal Revenue Code of 1954 (June 18, Congressional Record S9825);
- Muskie amendment No. 1887*, extending temporary tax reduction provisions through all of fiscal year 1977, carrying with it Long floor amendment (UP amendment No. 63), proposing a substitute formula for extension of individual income tax reductions (June 21, Congressional Record S10016);

## CONFERENCE ACTION

- Aug. 6, 1976. - Senate insisted on its amendments, requested a conference with the House, and named the following conferees: Messrs. Long, Talmadge, Ribicoff, Bentsen, Gravel, Hathaway, Haskell, Curtis, Fannin, Hansen, and Packwood.
- Aug. 23, 1976. - House disagreed to the amendments of the Senate, agreed to a conference with the Senate, and named the following conferees: Messrs. Ullman, Burke of Massachusetts, Rostenkowski, Landrum, Vank, Schucobell, and Conable.
- Sept. 13 and 14, 1976. - Conference report filed in the House (H. Rept. 94-1515), and Senate (S. Rept. 94-1236), respectively, after taking the following action:

## LIMITATION ON ARTIFICIAL LOSSES (LAL)

Adopts a substitute entitled "Capitalization and Amortization of Real Property Construction Period Interest and Taxes."

## RECAPTURE OF DEPRECIATION ON REAL PROPERTY

Follows the House bill, but with respect to the definition of low-income housing, adopts the definition provided in the Senate amendment.



TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<b>H.R. 10612★—Continued</b>	<b>CONFERENCE ACTION—Continued</b>
<b>AMENDMENTS—Continued</b>	<b>5-YEAR AMORTIZATION FOR LOW-INCOME HOUSING</b>
<b>June 30, 1976 No. 115 (1998)</b>	Follows the Senate amendment.
(Bellmon) Authorizes the U.S. tax court to award costs to taxpayers who prevail in proceedings before the court. Costs would be awarded in the same manner as under sec. 2412 of title 28, of the United States Code for civil actions brought against the United States. An award for costs would be treated as an overpayment of tax.	<b>LIMITATIONS ON DEDUCTIONS TO AMOUNT AT RISK</b> Generally follows the Senate amendment.
<b>July 1, 1976 No. 116 (2001)</b>	<b>RECAPTURE OF INTANGIBLE DRILLING COSTS FOR OIL AND GAS WELLS</b>
(Hathaway) Provides that a tax credit equal to 19 percent of the interest paid or accrued during the taxable year by the taxpayer on a mortgage on the taxpayer's principal residence would be allowed in lieu of a deduction for the interest paid or accrued on such mortgage, allowed under current law.	Follows the House bill.
<b>July 1, 1976 No. 117 (2002)</b>	<b>TERMINATION OF ADDITIONS TO EXCESS DEDUCTION ACCOUNTS (EDA)</b>
(Hathaway) Provides for the creation of an alcoholism trust fund which would pay up to 50 percent of the cost of occupational alcoholism programs operated primarily for the diagnosis and treatment of alcohol abuse and alcoholism of employed persons and their dependents. The revenues for this trust fund would be raised by a 2.5-percent surtax on all distilled spirits and wines subject to tax under sec. 5001 (a) (1) of the Code.	Follows the Senate amendment.
<b>July 1, 1976 No. 118 (2003)</b>	<b>LIMITATIONS ON DEDUCTIONS FOR FARMING SYNDICATES AND CAPITALIZATION OF CERTAIN ORCHARD AND VINEYARD EXPENSES</b>
(Burdick) Exempts certain aircraft used in agricultural operations from the tax imposed under sec. 4801 of the Code.	Generally follows the Senate amendment, but revises the definition of "farming syndicate."
<b>July 1, 1976 No. 119 (2004)</b>	<b>ACCURAL ACCOUNTING FOR FARM CORPORATIONS</b>
(Burdick) Provides under sec. 1033(g) of the Code, that where real property is involuntarily converted through seizure, condemnation, or threat of condemnation, the taxpayer shall be considered to have made a timely reinvestment of the proceeds obtained on such involuntary conversion whether or not the replacement property purchased by the taxpayer is similar or related in service or use to the property converted. In addition, the taxpayer would be provided with 4 years, rather than the current 2 years, to make such a replacement after any part of the gain from such conversion has been realized. This provision would apply to any involuntary conversion of such real property which occurs after Dec. 31, 1974 and the time for assessing a deficiency where this type of election is made would be extended from 3 to 5 years.	Follows the House bill with several modifications: (a) broadens the exception for family corporations; (b) adds an exception to cover small corporations; (c) adds an exception to the required accrual accounting rules for nurseries; (d) makes it clear that for purposes of this provision a corporation engaged in forestry or the growing of timber is not thereby engaged in the business of farming; and adds special rules which provide that if a corporation has, for a 10-year period prior to the date of enactment, used an "annual" accrual method of accounting, it may continue to use this method of accounting.
	<b>PREPAID INTEREST</b>
	Follows the Senate amendment; however, the exception for prepayments of interest pursuant to a binding contract or written loan commitments in existence on Sept. 16, 1975, applies only to prepayments made before Jan. 1, 1977.
	<b>LIMITATION ON DEDUCTION OF INVESTMENT INTEREST</b>
	Limits interest on investment indebtedness to \$10,000 per year, plus the taxpayer's net investment income. No offset of investment interest is permitted against long-term capital gain. An additional deduction of up to \$15,000 more per year is permitted for interest paid in connection with indebtedness incurred by the taxpayer to acquire the stock in a corporation, or a partnership interest, where the taxpayer, his spouse, and his children have (or acquired) at least 50 percent of the stock or capital interest in the enterprise. Interest deductions which are disallowed under these rules are subject to an unlimited carryover and may be deducted in future years. No limitation is imposed on the deductibility of personal interest. Carryovers are to retain their character.

TITLE AND DESCRIPTION		ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<b>H.R. 10612★—Continued</b>		<b>CONFERENCE ACTION—Continued</b>
<b>AMENDMENTS—Continued</b>		
<b>July 1, 1976 No. 120 (2006)</b>	(McGovern) Sec. 601 of H.R. 10612 provides, in part, that no deductions would be allowed for the use of a dwelling unit which is also used by the taxpayer as a residence, unless specifically authorized. In the case of employees, a deduction would only be allowed where the employer provides no office or fixed location for use by the employee. This amendment would permit a deduction for the use of a home office where the taxpayer is required to perform the specific and particular duties of his trade or business away from his employer-provided office or fixed location because it is not available at the times the taxpayer performs his particular duties.	<b>AMORTIZATION OF PRODUCTION COSTS OF MOTION PICTURES, BOOKS, RECORDS, AND OTHER SIMILAR PROPERTY</b>  Generally follows the capitalization rules of the Senate amendment; however the rules are to apply only to production costs and not to distribution costs.
		<b>CLARIFICATION OF DEFINITION OF PRODUCED FILM RENTS</b>  Follows the House bill and the Senate amendment.
		<b>SPORTS FRANCHISE PROVISIONS</b>  Generally follows the Senate amendment; however adopts the 50% presumption rule contained in the House bill which is made applicable to the allocation of basis to player contracts acquired in connection with the purchase of a sports franchise.
		<b>PARTNERSHIP PROVISIONS</b>
<b>July 1, 1976 No. 121 (2007)</b>	(McGovern) Requires the Secretary of the Treasury to study the fiscal and tax impact of limiting the use of joint Federal income tax returns to cases where each spouse has equal ownership and control of all income and assets for which any tax deduction, exemption or credit is claimed. This study would have to be completed and submitted to the Congress within 6 months.	<b>DOLLAR LIMITATION WITH RESPECT TO ADDITIONAL FIRST-YEAR DEPRECIATION FOR PARTNERSHIPS</b>  Follows the House bill and the Senate amendment.
		<b>PARTNERSHIPS SYNDICATION AND ORGANIZATION FEES</b>  Follows the Senate amendment but the provision permitting the amortization of organization fees is delayed until taxable years beginning after Dec. 31, 1970.
<b>July 1, 1976 No. 122 (2009)</b>	(McGovern) Requires the Secretary of the Treasury to study the fiscal and tax impact of limiting the use of joint Federal income tax returns to cases where each spouse has equal ownership and control of all income and assets for which any tax deduction, exemption or credit is claimed. This study would have to be completed and submitted to the Congress within 6 months.	<b>RETROACTIVE ALLOCATIONS OF PARTNERSHIP INCOME OR LOSS</b>  Follows the Senate amendment.
		<b>PARTNERSHIPS SPECIAL ALLOCATIONS</b>  Follows the Senate amendment.
<b>July 1, 1976 No. 123 (2010)</b>	(Kennedy) Provides that married couples without children would be eligible for the earned income credit. Current law allows a refundable tax credit of 10 percent of earned income (wages and self-employment income) with a maximum credit of \$400 only for low-income families with dependent children. This \$400 credit is reduced by \$1 for each \$10 of income in excess of \$4,000 (credit is completely phased out where income exceeds \$8,000). This provision expires in 1978 but would be extended under H.R. 10612.	<b>TREATMENT OF PARTNERSHIP LIABILITIES WHERE A PARTNER IS NOT PERSONALLY LIABLE</b>  Generally follows the Senate amendment.
		<b>SCOPE OF WAIVER OF STATUTE OF LIMITATIONS IN CASE OF HOBBY LOSS ELECTIONS</b>  Follows the House bill and the Senate amendment.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## H.R. 10612★—Continued

## CONFERENCE ACTION—Continued

## AMENDMENTS—Continued

## MINIMUM TAX FOR INDIVIDUALS

July 1, 1976  
No. 124  
(2011)

(Curtis) Permits individuals to deduct the lesser of \$1,500 or 15 percent of personal service income per year, phased out between \$20,000 and \$10,000 of such income, for contributions made to a BSOP. The amounts contributed to a BSOP would have to be invested in common stocks selected by the taxpayer establishing the plan. Income earned through a BSOP would be exempt from income taxation until withdrawn from the plan. Funds held in a BSOP would have to remain invested for at least seven years. Premature withdrawals would be subject to a penalty tax. Participation in a BSOP would be entirely unrelated to participation in any other deferred compensation, retirement or employee benefit plans. This provision would permit the establishment of BSOP's after July 1, 1976, and would allow a full deduction for contributions to the BSOP for calendar year 1976 and thereafter.

Raises the minimum tax rate to 15 percent. It reduces the exemption to \$10,000 or one-half of regular tax liability, whichever is greater, in place of the \$30,000 exemption and deduction for regular taxes under existing law. It repeals the carryover of unused regular taxes. Also, it includes the tax benefit rule from the House bill. It adds new preferences for: (1) Itemized deductions (other than medical and casualty deductions) in excess of 60 percent of adjusted gross income; (2) intangible drilling costs in excess of the amount deductible if capitalized and written off over 10 years; and (3) accelerated depreciation on all personal property subject to a lease.

Applies the new preference for intangible drilling expenses to those expenses in excess of the amount which could have been deducted had the intangibles been capitalized and either (1) deducted over the life of the well as cost depletion, or (2) deducted ratably over 10 years; the taxpayer may choose whichever of these two methods of capitalization is most favorable.

## MINIMUM TAX FOR CORPORATIONS

Follows the Senate amendment with several modifications. First, timber is made subject to the minimum tax on the same basis as other industries, but certain adjustments are allowed that have the effect of retaining the old minimum tax for timber. Second, the preferences for construction period interest and accelerated intangible drilling costs are not added to the base of the minimum tax. Third, the delayed effective date for commercial banks is extended to all financial institutions with excess bad debt reserves.

## MAXIMUM TAX

Follows the Senate amendment with certain technical modifications. The additional preferences are those added to the minimum tax in the conference agreement, not the Senate amendment.

THE EXTENSIONS OF INDIVIDUAL INCOME TAX  
REDUCTIONS

## GENERAL TAX CREDIT

Follows the Senate amendment.

## STANDARD DEDUCTION

Follows the Senate amendment.

## EARNED INCOME CREDIT

Follows the Senate amendment, except that it extends the earned income credit only through calendar years 1976 and 1977.

## DISREGARD OF EARNED INCOME CREDIT

Follows the Senate amendment for calendar years 1976 and 1977, as the conference agreement extends the earned income credit only through calendar 1977.

July 1, 1976  
No. 125  
(2012)

(Muskie, Bellmon, Mondale) Extends the \$35 per person tax credit and alternative 2 percent of the first \$9,000 of taxable income credit through September 30, 1977. Also, this amendment would permanently increase the low-income allowance (minimum standard deduction) to \$1,700 for individuals and \$2,100 for couples filing joint Federal income tax returns and would increase the maximum percentage standard deduction to \$2,900 for individuals and \$2,800 for married couples filing joint Federal income tax returns and would require Federal income tax withholding to remain at present levels through September 30, 1977.

July 2, 1976  
No. 126  
(2013)

(Kennedy) Provides an additional 5 percent investment tax credit for investments which exceed the average amount of qualified investment made by the taxpayer during the three immediately preceding taxable years. This additional investment tax credit would be treated as an overpayment and refunded to the taxpayer if it exceeds the taxpayer's Federal income tax liability, if any. In addition, this amendment would repeal the Asset Depreciation Range system (ADR) which permits taxpayers to establish asset lives for depreciation purposes up to 20 percent shorter than those prescribed under Treasury regulations.

## ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## TITLE AND DESCRIPTION

## H.R. 10612★—Continued

## AMENDMENTS—Continued

- July 2, 1976  
No. 127  
(2014)
- (Kennedy, Hathaway) Section 505 of H.R. 10612 replaces the itemized deduction for household and dependent care expenses in current law with a nonrefundable income tax credit equal to 20 percent of the expenses incurred for the care of a qualified dependent because the taxpayer works. This amendment would make the child care credit refundable so that taxpayers would receive a cash payment equal to the amount by which the credit exceeds their income tax liability, if any.
- July 2, 1976  
No. 128  
(2016)
- (Gravel) Provides a substitute recycling tax credit for that contained in sec. 2000 of H.R. 10612. Under this amendment, a tax credit would be available to recyclers for purchases above a "base period quantity" equal to the average amount of recyclable material consumed during the years 1973-75. For the first year, a recycler would be allowed a credit on 25 percent of his base period amount plus any amount recycled in excess of the base period quantity. In each subsequent year the credit would be increased by an additional 25 percent so that after 3 years the credit would be available for the total quantity of waste materials recycled.
- July 2, 1976  
No. 129  
(2017)
- (Gravel, Tunney) Amends the tax credit for recycling contained in sec. 2000 of H.R. 10612 to extend the tax credit to the purchase of garbage residues from which all recyclable materials have been removed and would modify the base period formula so that it would be determined by the volume and tonnage of recyclable commodities recycled by the taxpayer during the base period rather than determined by the price paid for the purchase of recyclable materials.
- July 19, 1976  
No. 130  
(2032)
- (Curtis) Section 1322 of H.R. 10612 provides that amount received as contributions in aid of construction by a water or sewer disposal utility which are used for certain expenditures and are excluded from its rate base for rate-making purposes are to be treated as nontaxable contributions to the capital of the utility. This amendment would extend this rule to cover regulated electric and gas utilities.

## CONFERENCE ACTION—Continued

## TAX SIMPLIFICATION FOR INDIVIDUALS

## REVISION OF TAX TABLES FOR INDIVIDUALS

Follows the House bill and the Senate amendment.

## DEDUCTION FOR ALIMONY

Follows the Senate amendment.

## REVISION OF RETIREMENT INCOME CREDIT

Follows the House bill and the Senate amendment.

## CREDIT FOR CHILD CARE EXPENSES

Follows the Senate amendment except that the credit is not refundable.

## SICK PAY AND CERTAIN DISABILITY PENSIONS

Follows the House bill. (Also includes a separate Senate provision regarding the exclusion for disability payments for injuries to civilian Government employees resulting from acts of terrorism.) (Also includes a clarifying technical amendment applicable to partially disabled individuals who were retired on disability before Jan. 1, 1970, and were entitled to a sick pay exclusion on Dec. 31, 1975.)

## MOVING EXPENSES

Generally follows the Senate amendment except that the \$3,000 limit of the House bill is adopted. (The conference agreement makes various modifications as this provision relates to the military.)

## TAX SIMPLIFICATION STUDY BY THE JOINT COMMITTEE

Follows the Senate amendment except that the report is to be submitted by June 30, 1977.

## TREASURY REPORT ON SIMPLIFICATION OF INCOME TAXES

Omits this provision.

## BUSINESS-RELATED INDIVIDUAL INCOME TAX PROVISIONS

## DEDUCTIONS FOR EXPENSES ATTRIBUTABLE TO BUSINESS USE OF HOMES

Follows the House bill but includes the exception under the Senate amendment for a separate structure exclusively used on a regular basis in connection with the taxpayer's trade or business. In addition, permits the exception for inventory storage to apply in the case of a wholesale business as well as a retail business.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## H.R. 10612★—Continued

## CONFERENCE ACTION—Continued

## AMENDMENTS—Continued

## RENTAL OF VACATION HOMES

July 20, 1976  
No. 131  
(2035)

(Percy) Revises the method of taxation applicable to shareholders of mutual funds and regulated investment companies which pass through interest earned on State and local bonds held by such companies. Under this amendment distributions of such interest by mutual funds and regulated investment companies to their shareholders would retain the tax-exempt character and would not be includable in income for Federal income tax purposes by the recipient shareholders.

Follows the Senate amendment but reduces the rental period from less than 1 month to less than 15 days in the case where neither business deductions nor income from the use of the vacation home is to be taken into account and the taxpayer's return for the year.

July 20, 1976  
No. 132  
(2036)

(Leahy) Denies a deduction for depreciation on purchased automobiles or rental payments for the use of passenger automobiles where the fuel economy of that vehicle does not meet the average fuel economy standards set under the Motor Vehicle Information and Cost Savings Act. This provision would apply to automobiles acquired after Dec. 31, 1976 and which are manufactured after model year 1977. This provision would not apply to any vehicle used to furnish transportation for hire.

## DEDUCTION FOR ATTENDING FOREIGN CONVENTIONS

Follows the House bill with two modifications and the addition of certain reporting requirements. The House bill rule limiting the deduction for travel expenses to an amount not in excess of the lowest coach or economy rate charged by any commercial airline is modified to allow a deduction for reasonable costs of travel within the United States. Additionally in the case where the taxpayer travels coach or economy class on a regularly scheduled flight operated by a commercial airline, the deductible transportation cost taken into account will be generally limited to the coach or economy rate charged by the airline.

July 20, 1976  
No. 133  
(2041)

(Hathaway) Provides that a tax credit equal to 19 percent of the personal interest paid or accrued by a taxpayer other than a corporation during the taxable year would be allowed in lieu of the deduction allowed under present law. Personal interest is defined as interest on indebtedness other than business interest or investment interest. The provision would not apply to interest paid on any indebtedness for a fixed term, entered into or incurred before July 10, 1976, under a binding commitment. The provision would apply to all other personal interest paid or incurred in taxable years beginning after Dec. 31, 1976.

## QUALIFIED STOCK OPTIONS

Repeals the qualified stock option provisions. The conference agreement makes additional modifications relating to this provision.

July 20, 1976  
No. 134  
(2043)

(Hartke, Brooke, Clark, Hart of Colorado, Hart of Michigan, Haskell, Hathaway, Hollings, Huddleston, Humphrey, Kennedy, Mathias, Mondale, Nelson, Proxmire) Limits the foreign tax credit for taxes paid on foreign oil-related income to not more than 48 percent of oil-related income and would exclude any "taxes" which constitute royalty payments. The Secretary of the Treasury would be required to determine what payments constitute royalties.

## DEDUCTION FOR LEGISLATORS; TRAVEL EXPENSES AWAY FROM HOME

Follows the Senate amendment in the case of Members of Congress. In the case of State legislators, follows the Senate amendment but only for taxable years beginning before Jan. 1, 1976.

July 20, 1976  
No. 135  
(2044)

(Javits, Humphrey) Provides for a 1-year extension, until Dec. 31, 1977, of existing additional 1-percent investment tax credit allowed to taxpayers who establish an employee stock ownership plan. This would be in lieu of permanently allowing an additional 2-percent credit for ESOP's in the reported bill.

## NONBUSINESS GUARANTIES

Follows the House bill.

## ACCUMULATION TRUSTS

Follows the Senate amendment, except that it deletes one of the effective date provisions in the Senate amendment which would have made the modifications in the accumulation distribution rules applicable to deemed distributions made before 1977, if the actual distributions were made after 1975.

## CAPITAL FORMATION

## EXTENSION OF \$100,000 LIMITATION ON USED PROPERTY FOR THE INVESTMENT CREDIT

Follows the House bill.

## EXTENSION OF 10-PERCENT INVESTMENT CREDIT

Follows the House bill.

## FIRST-IN-FIRST-OUT TREATMENT OF INVESTMENT CREDITS

Follows the Senate amendment.

## ESOP INVESTMENT CREDIT PROVISIONS

Generally follows the Senate amendment but also makes a series of modifications in the case of ESOP's.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 10612★—Continued

CONFERENCE ACTION—Continued

## AMENDMENTS—Continued

## INVESTMENT CREDIT FOR MOVIE AND TELEVISION FILMS

**July 20, 1976**  
No. 136  
(2046)

(Kennedy, Brooke, Clark, Hart of Colorado, Hart of Michigan, Hartke, Haskell, Hathaway, Hollings, Huddleston, Humphrey, Mathias, Mondale, Nelson, Proxmire) Provides that the 15-percent retirement income tax credit for persons age 65 or over on the first \$2,500 for single persons and \$3,750 for married couples, both eligible for the credit filing a joint return, is to be effective immediately. The amount of this credit would be reduced by one half of the adjusted gross income of single individuals over \$7,500 and over \$10,000 in the case of eligible married couples.

**July 21, 1976**  
No. 137  
(2047)

(Buckley) Permits individuals to deduct their proportionate share of real property taxes paid as part of rent for any dwelling unit used by that individual during the taxable year. This provision would apply to rent paid or incurred after Sept. 30, 1977.

**July 21, 1976**  
No. 138  
(2055)

(Thurmond) Extends the earned income credit (10 percent of earned income up to a maximum credit of \$400, phased out at income levels between \$4,000 and \$8,000) to individuals with disabled adult dependents. The provision which would be made permanent by secs. 401 and 402 of H.R. 10612 only applies to individuals with dependent children.

**July 21, 1976**  
No. 139  
(2056)

(Fannin) Provides that tax returns or tax return information which may be probative evidence of a criminal act or necessary to the continuation of the investigation or prosecution of that act could be ordered to be disclosed by a Federal District Court judge. In addition, even where such information is reasonably available from another source, the Secretary of the Treasury could be ordered to disclose such information where it constitutes the most probative evidence of a matter in issue relating to the commission of a criminal act. However, where such disclosure would identify a confidential informant or seriously impair a civil or criminal investigation, the Secretary would be directed not to disclose such information. Finally, where the Court finds that a tax return or tax return information is probative of a matter in issue relevant in establishing the commission of a crime or the guilt of a party, the use of such returns or return information would be allowed not be used in a judicial or administrative proceeding.

Follows the Senate amendment except in two respects. First, in the case of participations the conference agreement provides one-half of the amount of participations permitted to be included in the credit base by the Senate amendment. As a result, under the conference agreement, participations are limited to the lesser of (a) \$1,000,000 with respect to any one individual for any one film, but (b) not in excess of the lesser of (i) 25 percent of participations qualifying under rule (a) or (ii) 12½ percent of the production costs of the taxpayer's films for the year. Second, a taxpayer who wishes to elect present law treatment for prior years may do so within 90 days from the date of enactment if the taxpayer had filed a petition in a court by January 1, 1976.

## INVESTMENT TAX CREDIT FOR CERTAIN VESSELS

Provides for an investment credit of one-half the regular credit on the tax deferred amounts withdrawn from the capital construction fund which are used to purchase qualified vessels. In addition taxpayers are to have the right to obtain a court determination as to whether they are, under existing law, also eligible for the other one-half of the regular investment credit.

## NET OPERATING LOSS CARRYOVER AND CARRYBACK ELECTION

Provides 2 additional carryover years for business taxpayers in general and insurance companies, as well as for regulated transportation corporations. All taxpayers presently entitled to carryback periods for their net operating losses may elect to forego the entire carryback period for a net operating loss in any taxable year.

## LIMITATIONS ON NET OPERATING LOSS CARRYOVERS

Generally follows the Senate amendment with a series of technical revisions.

## SMALL COMMERCIAL FISHING VESSEL CONSTRUCTION RESERVES

Follows the Senate amendment.

## EXTENSION OF EXPIRING INVESTMENT CREDITS

Omits this provision.

## CREDIT FOR ARTIST'S DONATIONS OF OWN WORK TO CHARITABLE ORGANIZATIONS

Omits the Senate amendment.

## SMALL BUSINESS PROVISIONS

Follows the Senate amendment but with the House expiration date of Dec. 31, 1976.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## H.R. 10612★—Continued

## CONFERENCE ACTION—Continued

## AMENDMENTS—Continued

## CHANGES IN THE TREATMENT OF FOREIGN INCOME

July 21, 1976  
No. 140  
(2057)

(Kennedy, Thurmond) Denies a Federal income tax deduction for the costs of any transportation by commercial vehicle in excess of a coach class ticket or by noncommercial vehicle in excess of an amount equal to the cost of a coach class ticket. An exception would be provided where the Secretary of the Treasury determines there is no substantially similar commercial transportation available. This amendment would also not permit officers or employees of the United States traveling on appropriated funds to receive funds for such travel in excess of the retail price of a coach class ticket on the commercial vehicle.

## INCOME EARNED ABROAD BY U.S. CITIZENS LIVING OR RESIDING ABROAD

Follows the Senate amendment except that:

- (a) the earned income exclusion is limited to \$20,000 for all employees of U.S. charitable organizations and is reduced to \$15,000 for all other taxpayers, and
- (b) the special exclusion for housing is eliminated.

July 22, 1976  
No. 141  
(2061)

(Domenici, Montoya) Prohibits any State or political subdivision from imposing a tax on the generation of electricity for interstate transmission which discriminates against out-of-state manufacturers, producers, wholesalers, retailers, or consumers of that electricity. The prohibition would apply to taxable years beginning after June 30, 1974.

## INCOME TAX TREATMENT OF NON-RESIDENT ALIEN INDIVIDUALS WHO ARE MARRIED TO CITIZENS OR RESIDENTS OF THE UNITED STATES

Follows the Senate amendment except that the effective date for joint returns follows the House date of taxable years ending on or after Dec. 31, 1975.

## FOREIGN TRUSTS HAVING ONE OR MORE U.S. BENEFICIARIES TO BE TAXED CURRENTLY TO GRANTOR

Follows the Senate amendment except that the effective date of the House bill is adopted.

July 22, 1976  
No. 142  
(2062)

(Domenici, Montoya) Deletes sec. 1323 of H.R. 10612 which would prohibit any State or political subdivision from imposing a tax on the generation of electricity for interstate transmission which discriminates against out-of-state manufacturers, producers, wholesalers, retailers, or consumers of that electricity.

## INTEREST CHARGED ON ACCUMULATION DISTRIBUTIONS FROM FOREIGN TRUSTS

Follows the Senate amendment.

## EXCISE TAX ON TRANSFERS OF PROPERTY TO FOREIGN PERSONS TO AVOID FEDERAL INCOME TAX

Follows the Senate amendment.

July 22, 1976  
No. 143  
(2064)

(Fannin) Increases the small DISC exception so that DISC's with up to \$400,000 of adjusted taxable income in the current taxable year would not be subject to an incremental computation of DISC benefits. In addition, the exception would be phased out on a 2-for-1 basis so that only after the receipt of \$800,000 of taxable income, would the exception not apply at all. Under sec. 1161 of H.R. 10612, the exception is set at \$100,000 and phased out at \$150,000.

## AMENDMENT OF PROVISION RELATING TO INVESTMENT IN U.S. PROPERTY BY CONTROLLED FOREIGN CORPORATIONS

Follows the Senate amendment.

## REPEAL OF EXCLUSION FOR EARNINGS OF LESS-DEVELOPED COUNTRY CORPORATIONS FOR PURPOSES OF SECTION 1248

Follows the House bill and the Senate amendment.

## EXCLUSION FROM SUBPART F OF CERTAIN EARNINGS OF INSURANCE COMPANIES

Follows the House bill and the Senate amendment.

July 23, 1976  
No. 144  
(2073)

(Kennedy) Provides an additional 5 percent investment tax credit for investments which exceed the average amount of qualified investment made by the taxpayer during the three immediately preceding taxable years. This additional investment tax credit would be treated as an overpayment and refunded to the taxpayer if it exceeds the taxpayer's Federal income tax liability, if any. In addition, this amendment would repeal the Asset Depreciation Range system (ADR) which permits taxpayers to establish asset lives for depreciation purposes up to 20 percent shorter than those prescribed under Treasury regulations.

## SHIPPING PROFITS OF FOREIGN CORPORATIONS

Follows that part of the Senate amendment which deals with shipping operations within a single country. The provision in the Senate amendment relating to transportation to points offshore is not included.

## REQUIREMENT THAT FOREIGN TAX CREDIT BE DETERMINED ON OVERALL BASIS

Follows the Senate amendment generally.

## RECAPTURE OF FOREIGN LOSSES

Follows the Senate amendment.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 10612★—Continued

CONFERENCE ACTION—Continued

## AMENDMENTS—Continued

- July 23, 1976**  
**No. 115**  
**(2074)**
- (Brooke) Provides a tax credit for a portion of the expenditures incurred for the purchase and installation of insulation in homes (30 percent of the first \$750—maximum credit of \$225). This amendment would extend the tax credit to amounts expended for the modification of existing heating systems which increase their efficiency or permit the burning of alternative fuels. It would apply to modifications of the heating plant and all necessary fittings and related installations which make up the entire heating system. Equipment qualifying for this credit would have to meet performance and safety standards set by the Secretary of the Treasury after consultation with the Federal Energy Administration and the Secretary of Housing and Urban Development.
- July 23, 1976**  
**No. 146**  
**(2075)**
- (Nelson) Allows individuals performing services for a corporation and receiving an incentive stock option in return for such services to elect to include in gross income in the year the stock is disposed of any gain attributable to the grant of such an option. The amount of gain would be the proceeds received or the fair market value of the stock, whichever is higher, at the time of disposition less the amount, if any, paid for such stock. This treatment would only apply to stock issued by small corporations (i.e., with taxable income averaging \$5 million or less) which are not listed on any major U.S. stock exchange. In addition, such options must be granted during the first 5 years of the issuing corporation's existence. A deduction would be provided to the corporation for an amount equal to the amount which is included in the gross income of the individual who was the recipient of the incentive stock option in the same year that such amount is included in the gross income of that individual.
- July 23, 1976**  
**No. 147**  
**(2076)**
- (Nelson) Section 1315 of H.R. 10012 makes several changes in the stock ownership rules for Subch. S corporations. This amendment, which is similar to the committee amendment, would treat a surviving spouse who inherits Subch. S stock from the estate of a deceased spouse as a single shareholder where the husband and wife were considered one shareholder prior to the death of the decedent. This amendment sets out in detail circumstances which constitute situations where such single shareholder treatment would apply. This amendment also would permit certain trusts to be shareholders of Subch. S corporations. Finally, the amendment would revise existing law which provides that Subch. S status is terminated where new share-

GROSS UP OF DIVIDENDS FROM LESS-DEVELOPED COUNTRY  
CORPORATIONS

Follows the House bill and the Senate amendment.

TREATMENT OF CAPITAL GAINS FOR PURPOSES OF FOREIGN TAX  
CREDIT

Follows the Senate amendment.

## FOREIGN OIL AND GAS EXTRACTION INCOME

Combines the transitional carryback rule for the foreign tax credit limitation contained in the House bill with the reduction in the amount allowed as foreign tax credit on oil extraction income provided for in the Senate amendment. The limitation on foreign taxes on extraction income allowable as a credit is reduced, for taxable years ending after 1970, to 48 percent of that income on an overall basis. The agreement does not include the changes in the definition of extraction income and in the treatment of foreign taxes as royalties which are contained in the Senate amendment. The conference agreement provides permanent carryover rules for excess extraction taxes rather than the transition period carryback rules in the House bill. Under the agreement, extraction taxes paid in taxable years ending after the date of enactment which exceed the limitation for the year can be carried back for 2 years to taxable years ending after December 31, 1974, and can be carried forward for 5 years. The amount carried to years after 1977 may not exceed 2 percentage points above the corporate tax rate.

The agreement does not include the change in the definition of oil-related income contained in the Senate amendment.

The agreement follows the Senate amendment with respect to the limitation on foreign oil and gas extraction income earned by individuals and the tax credit for production-sharing contracts.

## UNDERWRITING INCOME

Follows the Senate amendment.

## THIRD-TIER FOREIGN TAX CREDIT WHEN CODE SECTION 951 APPLIES

Follows the Senate amendment.

INTEREST ON BANK DEPOSITS EARNED BY NONRESIDENT ALIENS IN  
FOREIGN CORPORATIONS

Follows the House bill.

CONTIGUOUS COUNTRY BRANCHES OF DOMESTIC LIFE INSURANCE  
COMPANIES

Follows the Senate amendment.

TRANSITIONAL RULE FOR BOND, ET CETERA, LOSSES OF FOREIGN  
BANKS

Follows the House bill and the Senate amendment.

TAX TREATMENT OF CORPORATIONS CONDUCTING TRADE OR BUSINESS  
IN PUERTO RICO AND POSSESSIONS OF THE UNITED STATES

Follows the Senate amendment except that the agreement allows a foreign tax credit on taxes paid with respect to liquidations occurring before Jan. 1, 1979, to the extent that the taxes are attributable to amounts earned before Jan. 1, 1970.



TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 10612★—Continued	CONFERENCE ACTION—Continued
AMENDMENTS—Continued	WESTERN HEMISPHERE TRADE CORPORATIONS
holders of a Subch. S corporations fail to file elections to continue that status. Under the amendment, to terminate this status, a new shareholder would have to affirmatively elect to terminate Subch. S status.	Follows the House bill and the Senate amendment.
July 23, 1976 No. 148 (2077)	REPEAL OF PROVISIONS RELATING TO CHINA TRADE ACT CORPORATIONS
(Nelson) Provides new rules for the deficiency dividend procedure for small business investment companies electing to be taxed as regulated investment companies.	Phases out the special tax treatment for China Trade Act corporations and their shareholders over a 3-year period beginning in 1970.
July 23, 1976 No. 149 (2082)	DENIAL OF CERTAIN TAX BENEFITS ON INCOME DERIVED IN CONNECTION WITH PARTICIPATION IN AN INTERNATIONAL BOYCOTT
(Long) Contains a series of additional items to be considered in connection with H.R. 10612. Included are provisions affecting estate and gift taxes and a series of miscellaneous changes approved by the Committee. (A summary of each of the provisions may be found at pages 3-7 of S. Rept. 94-938, Part II.)	Follows the Senate amendment by denying the foreign tax credit and the benefits of DISC and deferral. However, the exclusion for income earned abroad is not denied to employees of a taxpayer who participates in or cooperates with an international boycott.
July 26, 1976 No. 150 (1966 Modified)	DENIAL OF CERTAIN TAX BENEFITS ATTRIBUTABLE TO BRIBE-PRODUCED INCOME
(Kennedy) Provides any person with a right to obtain judicial review of all or any part of IRS regulations or written determinations. Such review would be restricted to matters involving infringement on constitutionally-guaranteed rights and those instances where a regulation or IRS determination results in decreasing the tax liabilities of any person or group of persons by more than \$1 million for any taxable year. Suits could be brought seeking judicial review in the proper U.S. District Court or the U.S. District Court for the District of Columbia. Any person with an interest in these proceedings would be permitted to intervene and present arguments concerning the validity of such determinations or regulations.	Subjects to current taxation as a deemed dividend an amount equal to the amount of any bribe paid by a foreign subsidiary or a DISC of a U.S. company. The earnings and profits of any corporation paying a foreign bribe is not to be reduced by the amount paid. The provision applies to illegal payments made by 30 or more days after enactment.
July 26, 1976 No. 151 (2085)	AGRICULTURAL PRODUCTS OF FOREIGN CORPORATIONS
(Bumpers) Section 800 of H.R. 10612 provides that the amount of qualified investment for investment credit purposes is not to be reduced because of a deposit in, or qualified withdrawal from, a capital construction fund established under the Merchant Marine Act of 1970, or because that provision requires the basis of property acquired with moneys from such a fund to be reduced. This amendment would delete sec. 800 from the bill.	Omits this provision.
July 26, 1976 No. 152 (2086)	AMENDMENTS AFFECTING DISC
(Domenici) Deletes sec. 1323 of H.R. 10612 which would prohibit any State or political subdivision from imposing a tax on the generation of electricity for interstate transmission which discriminates against out-of-state manufacturers, producers, wholesalers, retailers or consumers of that electricity. In lieu of that provision, the amendment proposes a study by the House Judiciary Committee and/or the Senate Finance Committee for the purpose of recommending legislation to provide uniform standards to be observed by the States in imposing such taxes.	Generally follows the Senate amendment. Applies the incremental rule to taxable years beginning after Dec. 31, 1975 and is 67% of the average gross receipts for a 4-year base period which moves forward after 1979. Sales of agricultural products are treated the same as sales of other products. DISC benefits are terminated for 50% of military sales made after Oct. 2, 1975.
	ADMINISTRATION PROVISIONS
	PUBLIC INSPECTION OF WRITTEN DETERMINATIONS BY INTERNAL REVENUE SERVICE
	Follows the Senate amendment.
	DISCLOSURE OF RETURNS AND RETURN INFORMATION
	Generally follows the Senate amendment.
	INCOME TAX RETURN PREPARERS
	Follows the Senate amendment.
	JEOPARDY AND TERMINATION ASSESSMENTS
	Follows the Senate amendment.
	ADMINISTRATIVE SUMMONS
	Follows the Senate amendment with modifications.
	ASSESSMENTS IN CASE OF MATHEMATICAL OR CLERICAL ERRORS
	Follows the Senate amendment.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## H.R. 10612★—Continued

## CONFERENCE ACTION—Continued

## AMENDMENTS—Continued

July 26, 1976 No. 153 (2087)	(Percy, Goldwater, Muskie, Ribicoff) Section 1211 of H.R. 10612 amends sec. 205(c) (7) of the Social Security Act to establish as U.S. policy that any State or political subdivision thereof may use social security numbers for the purpose of establishing the identification of individuals affected by any law or program within its jurisdiction. This amendment would limit the use of social security numbers by the States and political subdivisions thereof to only the administration of any tax law within its jurisdiction.	WITHHOLDING STATE INCOME TAXES FROM MILITARY PERSONNEL Follows the Senate amendment.
July 27, 1976 No. 154 (209 <sup>a</sup> )	(Buckley) Imposes 4-cent-per-gallon excise tax on fuel sold for use by commercial vessels using the inland waterways of the United States. This tax would be in addition to the taxes imposed on fuels generally under secs. 4041 and 4081 of the Code.	WITHHOLDING OF STATE OR LOCAL INCOME TAX FROM MEMBERS OF THE NATIONAL GUARD OR READY RESERVE Follows the House bill and the Senate amendment.
July 27, 1976 No. 155 (2097)	(Ford) Section 1321 of H.R. 10612 prohibits any State or political subdivision from taxing any vessel using the navigable waters of the United States in interstate commerce. This amendment would limit this prohibition so it would not apply to a navigable waterway which lies entirely within the boundaries of a State.	VOLUNTARY WITHHOLDING AND STATE INCOME TAXES FROM FEDERAL EMPLOYEES Follows the Senate amendment.
July 27, 1976 No. 156 (2098)	(Mathias) Exempts certain nonprofit corporations or associations organized to provide mutual deposit guaranty funds and which were established before Dec. 31, 1967, from Federal income taxation for taxable years beginning after Dec. 31, 1975. Section 501(c) (14) of the Code currently limits this exemption to such organizations formed before Sept. 1, 1957.	WITHHOLDING OF INCOME TAX ON CERTAIN GAMBLING WINNINGS Follows the Senate amendment, with modifications.
July 27, 1976 No. 157 (2099)	(Kennedy) Denies a Federal income tax deduction for the costs of any transportation by commercial or noncommercial aircraft in excess of an amount equal to the lowest priced, generally available unrestricted fare for such commercial aircraft transportation. An exception would be provided where the Secretary of the Treasury determines there is no substantially similar commercial transportation available. No deduction would be allowed for the costs of transportation by supersonic aircraft in excess of the lowest priced, generally available unrestricted fare for nonsupersonic transportation to the same destination at similar times. Finally, this amendment would not permit officers or employees of the United States traveling on appropriated funds to receive funds for such travel in excess of the lowest priced, generally available unrestricted fare for commercial aircraft transportation.	WITHHOLDING OF FEDERAL TAXES ON CERTAIN INDIVIDUALS ENGAGED IN FISHING Follows the Senate amendment, with modifications.
		STATE-CONDUCTED LOTTERIES Follows the House bill and the Senate amendment.
		MINIMUM EXEMPTION FROM LEVY FOR WAGES, SALARY, AND OTHER INCOME Follows the Senate amendment.
		JOINT COMMITTEE REFUND CASES Follows the Senate amendment.
		USE OF SOCIAL SECURITY NUMBERS Follows the Senate amendment.
		INTEREST ON MATHEMATICAL ERRORS ON RETURNS PREPARED BY IRS Authorizes the IRS to abate any portion of interest owed by a taxpayer as a result of a mathematical error on returns prepared by the IRS with the amounts in question or below tolerance levels established by the IRS.
		DEFINITIONS OF CITY FOR PURPOSES OF WITHHOLDING FOR FEDERAL EMPLOYEES Omits this provision. (See H.R. 10572).
		VOLUNTARY WITHHOLDING OF STATE INCOME TAXES FOR CERTAIN LEGISLATIVE OFFICERS AND EMPLOYEES Omits this provision. (See H. Res. 732).
		AWARD OF COSTS AND ATTORNEYS FEES TO PREVAILING TAXPAYER Omits this provision.
		MISCELLANEOUS PROVISIONS CERTAIN HOUSING ASSOCIATIONS
		Follows the Senate amendment.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## H.R. 10612★—Continued

## CONFERENCE ACTION—Continued

## AMENDMENTS—Continued

July 28, 1976  
No. 158  
(2105)

(McGovern) Section 601 of H.R. 10612 provides, in part, that no deductions would be allowed for the use of a dwelling unit which is also used by the taxpayer as a residence, unless specifically authorized. In the case of employees, a deduction would only be allowed where the employer provides no office or fixed location for use by the employee. This amendment would permit a deduction for the use of a home office where the taxpayer is required to perform the specific and particular duties of his trade or business away from his employer-provided office or fixed location because it is not available at the times the taxpayer performs his particular duties. Only employees of a sec. 501(c)(3) tax-exempt organization would qualify for such special treatment under this amendment.

July 28, 1976  
No. 159  
(2106)

(Allen) Section 1308 of H.R. 10612 provides that amounts received by a corporation from the lease of intangible personal property to a 25 percent or greater shareholder shall be treated in the same manner as amounts received from the lease of tangible property to such a shareholder. Whether such income is treated as personal holding company income (i.e., taxed at a rate of 70 percent as undistributed personal holding company income) depends on whether the corporation derives more than 10 percent of its total income from other personal holding company sources. This amendment would make it clear that the provision applies only where intangible property is rented in conjunction with a substantial part of the tangible property and both the intangible and tangible property are used in connection with the active conduct of a trade or business. In addition, the provision would be broadened so that it would apply whether or not the person using the property is a shareholder of the corporation receiving rental payments from the leasing of such property.

July 28, 1976  
No. 160  
(2107)

(Hruska) Sec. 1205 of H.R. 10612 requires that taxpayers be provided with notice by the Government of the service of a summons on a third-party recordkeeper. The taxpayer is to be provided with a 14-day period in which to notify the third party witness not to comply with the summons. After such notice the Government must seek a court order enforcing the summons and the taxpayer and the third-party recordkeeper must be provided with an opportunity to contest the issuance of an order directing compliance. This amendment would more precisely define third-party recordkeep-

## TREATMENT OF CERTAIN CROP DISASTER PAYMENTS

Follows the House bill and the Senate amendment.

## TAX TREATMENT OF CERTAIN 1972 DISASTER LOSSES

Follows the Senate amendment.

## WORTHLESS DEBTS OF POLITICAL PARTIES

Follows the Senate amendment.

## TAX-EXEMPT BONDS FOR STUDENT LOANS

Follows the Senate amendment.

## PERSONAL HOLDING COMPANY AMENDMENTS

Deletes the retroactive provision in the Senate amendment and further modifies the Senate amendment.

WORK INCENTIVE (WIN) AND FEDERAL WELFARE RECIPIENT  
EMPLOYMENT TAX CREDITS

Follows the Senate amendment, except that the expiration date is moved up one year to Jan. 1, 1980.

## REPEAL OF EXCISE TAX ON CERTAIN LIGHT-DUTY TRUCK PARTS

Follows the Senate amendment.

EXEMPTION FROM MANUFACTURERS EXCISE TAX FOR CERTAIN  
ARTICLES RESOLD AFTER MODIFICATION

Follows the Senate amendment.

## FRANCHISE TRANSFERS

Follows the Senate amendment.

## EMPLOYER'S DUTIES TO KEEP RECORDS AND TO REPORT TIPS

Provides that the IRS is not to take action to enforce its recent rulings on these matters before 1979.

## TREATMENT OF CERTAIN POLLUTION CONTROL FACILITIES

Follows the Senate amendment with modifications.

QUALIFICATION OF FISHING ORGANIZATIONS AS TAX-EXEMPT  
AGRICULTURAL ORGANIZATIONS

Follows the Senate amendment, but the rule is to be effective only for taxable years beginning after Dec. 31, 1975.

## SUBCHAPTER S CORPORATION SHAREHOLDER RULES

Follows the Senate amendment except that it deletes the provisions under which a surviving spouse and the estate of a deceased spouse may be treated as one shareholder.

## APPLICATION OF SECTION 6013(c) OF THE CODE (INNOCENT SPOUSE)

Follows the Senate amendment.

MODIFICATION IN LIMITATIONS ON PERCENTAGE DEPLETION FOR OIL  
AND GAS WELLS

Follows the Senate amendment.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 10612★—Continued

## CONFERENCE ACTION—Continued

## AMENDMENTS—Continued

	ers; would permit the issuance of additional summonses on other third-parties without the requirement of further notice to the taxpayer after the taxpayer has been notified of the issuance of the first such summons; would require that any action commenced to prohibit the enforcement of a third-party summons include an affidavit alleging facts which, if true, would show that there is a <i>prima facie</i> case against the enforcement of the summons in whole or in part; would grant the Government 60 days from the day the action is commenced to move for dismissal or to cross-petition for enforcement of the summons.	IMPLEMENTATION OF FEDERAL-STATE TAX COLLECTION ACT OF 1972 Follows the Senate amendment.
		CANCELLATION OF CERTAIN STUDENT LOANS Follows the Senate amendment.
		SIMULTANEOUS LIQUIDATION OF PARENT AND SUBSIDIARY CORPORATIONS Follows the Senate amendment.
		REPUBLICAN EXPENDITURES Follows the House bill with necessary technical changes.
		CONTRIBUTIONS IN AID OF CONSTRUCTION FOR CERTAIN UTILITIES Follows the Senate amendment with modifications.
		PROHIBITION OF DISCRIMINATORY STATE OR LOCAL TAXES ON GENERATION OR TRANSMISSION OF ELECTRICITY Follows the Senate amendment.
		DEDUCTION FOR COST OF REMOVING ARCHITECTURAL AND TRANSPORTATION BARRIERS FOR THE HANDICAPPED AND ELDERLY Follows the Senate amendment.
		REPORTS ON HIGH-INCOME TAXPAYERS Follows the Senate amendment on the report on high-income individuals, although it directs the Secretary to make the adjustments for investment interest and tax preferences separately, as well as together, so there will be three definitions of "total income." Deletes the direction to the President to make a report on the inflation-induced tax increase, but urges the President to publish such information.
		TAX TREATMENT OF CERTIFIED HISTORIC STRUCTURES Follows the Senate amendment.
		SUPPLEMENTAL SECURITY INCOME FOR VICTIMS OF CERTAIN NATURAL DISASTERS Follows the Senate amendment.
		EXCLUSION OF COUNTRIES WHICH AID AND ABET INTERNATIONAL TERRORISTS FROM PREFERENTIAL TARIFF TREATMENT Follows the Senate amendment.
		NET OPERATING LOSS CARRYOVERS FOR CUBAN EXPROPRIATION LOSSES Follows the Senate amendment.
		STUDY OF TAX TREATMENT OF MARRIED AND SINGLE PERSONS Omits this provision because the Joint Committee staff is studying the subject for the Ways and Means task force and will deliver its report to the Senate Finance as well.
July 29, 1976 No. 161 (2112)	(Curtis) Amendment No. 2082 would add a new sec. 2509(b) to H.R. 10612 providing that the performance of laundry and clinical services would be the types of services that can be performed on a cooperative basis by tax-exempt hospitals. This amendment would delete this provision from the proposed Committee amendment.	
July 29, 1976 No. 162 (2113)	(McGovern, Dole) Exempts farm and soil and water conservation trucks from the Federal highway use tax where such vehicles are used primarily for farming purposes, or for transportation of agricultural or horticultural commodities, or for transporting supplies and equipment used in connection with farming, or in soil and water conservation practices or in the transport of equipment used for such activities. This provision would not apply to a vehicle owned by a corporation with gross receipts in excess of \$950,000 or which derives more than 50 percent of its gross receipts from activities other than farming or soil and water conservation.	
July 29, 1976 No. 163 (2118)	(Javits, Humphrey, Kennedy, Muskie, Percy, Proxmire) Section 804 of H.R. 10612 provides that an employer may claim an additional two percentage points of investment tax credit (12 rather than 10 percent) where a contribution of employer securities equal in value to the additional amount of the credit is made to an ESOP which meets the requirements of the Tax Reduction Act of 1975. Section 804 also includes a number of modifications to facilitate adoption of ESOPs. In addition, a grace period is provided which would allow employers to establish investment credit ESOPs if, before the expiration of 90 days after the enactment of this bill, an employer establishes a qualified ESOP and before the end of the 90-day period transfers to the plan the amount it would have been required to transfer to the plan to claim the additional 1	

**ACTION**  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 10612★—Continued

CONFERENCE ACTION—Continued

**AMENDMENTS—Continued**

percent investment tax credit for its taxable year which includes Aug. 1, 1975. This amendment would modify sec. 804 to provide that (a) only an additional investment tax credit of 1 percent would be available to employers establishing ESOPs; (b) the provision would only apply to taxable years beginning before Dec. 31, 1977; and (c) would delete the 90-day grace period allowing retroactive elections by employers to establish ESOPs.

July 29, 1976  
No. 164  
(2120)

(Kennedy, Hart of Michigan, Proxmire) Sec. 1508 of H.R. 10612 provides that mutual or stock life insurance companies and other mutual insurance companies may elect to join in the filing of consolidated returns with other types of corporations which are under the same common control and which meet the stock ownership requirements of an "affiliated group." This amendment would delete this provision.

July 30, 1976  
No. 165  
(2124)

(Kennedy) Provides that State and local governments could elect to issue either debt obligations on which interest payments would be exempt from Federal income taxation or bonds on which interest would be taxable. If bonds on which interest is taxable are issued by State or local governments, such governments would be entitled to a Federal subsidy equal to 35 percent of the interest costs attributable to that issue. This provision is identical to H.R. 12774.

July 30, 1976  
No. 166  
(2126)

(Griffin) Sec. 402((a)(2) added by P.L. 93-403 provides special rules for the taxation of lump-sum distributions from qualified pension, etc. plans. For distributions made after Dec. 31, 1973, sums attributable to plan years prior to 1974 are taxed as long-term capital gains and accumulations thereafter are taxed as ordinary income. A special allocation for the purpose of computing the ordinary income portion of such distributions is provided along with a 10-year forward averaging provision for the taxation of that portion of the distribution. This amendment would permit individuals to elect to treat pre-1974 participation as post-1973 participation. The election would be irrevocable and would only apply where no portion of a lump-sum distribution is entitled to capital gains tax treatment. This provision would apply to distributions and payments made after Dec. 31, 1975.

Aug. 2, 1976  
No. 167  
(2130)

(Hart of Colorado, Durkin) Section 2006 of H.R. 10612 provides a tax credit to recyclers for purchases of recyclable solid waste materials. This amendment would delete this provision.

**PROHIBITION OF STATE-LOCAL TAXATION OF CERTAIN VESSELS,  
BARGES, OR OTHER CRAFT**

Omits this provision. Instead, conferees request that the Advisory Commission on Intergovernmental Relations study this area and report to the Congress its findings and recommendations.

**CAPITAL GAINS****CAPITAL LOSS OFFSET AGAINST ORDINARY INCOME**

Raises the amount of ordinary income against which capital losses may be offset to \$2,000 in 1977, and \$3,000 in 1978 and subsequent years.

**HOLDING PERIOD FOR LONG-TERM CAPITAL GAINS**

Lengthens the holding period defining long-term capital gains to 9 months in 1977 and 1 year in 1978 and subsequent years.

**CAPITAL LOSS CARRYOVER FOR MUTUAL FUNDS**

Follows the House bill and Senate amendment.

**PENSION AND INSURANCE TAXATION****INDIVIDUAL RETIREMENT ACCOUNT (IRA) FOR SPOUSE**

Follows the Senate amendment except that a \$1,750 limit (\$875 for each spouse) was agreed to in lieu of the \$2,000 limit. Also, provides that the deduction is allowed for contributions to separate IRAs for each spouse or to an IRA which has one subaccount for the husband and another for the wife.

**LIMITATION ON CONTRIBUTIONS TO CERTAIN H.R. 10 PLANS**

Follows the House bill and the Senate amendment.

**RETIREMENT DEDUCTIONS FOR MEMBERS OF ARMED FORCES, RESERVES,  
AND NATIONAL GUARD**

Follows the Senate amendment.

**TAX-EXEMPT ANNUITY CONTRACTS ENCLOSED-AND-MUTUAL FUNDS**

Follows the Senate amendment.

**PENSION FUND INVESTMENTS IN SEGREGATED ASSET ACCOUNTS OF  
LIFE INSURANCE COMPANIES**

Follows the Senate amendment, and clarifies the treatment of pension fund investments in nonsegregated accounts.

**STUDY OF SALARY REDUCTION PENSION PLANS**

Follows the Senate amendment.

**CONSOLIDATED RETURNS FOR LIFE AND MUTUAL INSURANCE  
COMPANIES**

Follows the Senate amendment but with substantial modifications.

**GUARANTEED RENEWABLE LIFE INSURANCE CONTRACTS**

Follows the Senate amendment.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## H.R. 10612★—Continued

## CONFERENCE ACTION—Continued

## AMENDMENTS—Continued

Aug. 2, 1976  
No. 168  
(2131)

(Durkin, Hart of Colorado) Sec. 2006 of H.R. 10612 provides a tax credit to recyclers for purchases of recyclable solid waste materials. This amendment would delete this provision.

Aug. 2, 1976  
No. 169  
(2132)

(Durkin) Sec. 2006 of H.R. 10612 provides a tax credit to a recycler for purchase of recyclable solid waste materials. No credit is allowed for recycling gold, silver, platinum or other precious metals. This amendment would provide for no credit in the case of copper-based scrap.

Aug. 2, 1976  
No. 170  
(2133)

(Bumpers) Sec. 152(e) of the Internal Revenue Code contains special rules for determining which parent is entitled to the dependency deductions for children of divorced or separated taxpayers. In general, where more than one-half of the child's support is furnished by the parents of the child for whom the dependency exemption is claimed, the parent having custody for the longer period of time during the year is entitled to the deduction. The parent not having custody is entitled to the dependency deduction if (1) he contributes at least \$600 towards the child's support during the year and the divorce decree or other written agreement between the parents provides he is to receive the deduction, or (2) he provides \$1,200 or more of child support (regardless of the number of children) during the year and the custodial parent for the longer period doesn't clearly establish he provided a greater amount of support. This amendment would modify the test for noncustodial parents by requiring that \$1,200 or more of child support must be provided for each child before it is presumed that the noncustodial parent provided more than half of the child's support.

Aug. 2, 1976  
No. 171  
(2134)

(Brooke, Javits, Mc Intyre, Pell, Scott of Pennsylvania) Sec. 2003 of H.R. 10612 provides a 12 percent investment tax credit for costs incurred at any time during a 10-year period in installing pipeline equipment to carry coal in a slurry. The credit is confined to the pipeline itself, the high-pressure main pipeline pumps (including spare pumps) necessary to move the coal through the line and control and communications equipment for operating the pumping stations. This amendment would delete coal pipeline equipment from the group of energy conservation and production property otherwise made eligible for the 12 percent investment tax credit.

## STUDY OF EXPANDED PARTICIPATION IN INDIVIDUAL RETIREMENT ACCOUNTS

Omits both the House provision and the Senate amendment. However, the conference agreement provides that the staff of the Joint Committee on Taxation is to study the LIRA concept and report its findings to the Ways and Means Committee of the House and the Finance Committee of the Senate.

## TAX-FREE ROLLOVER IN EVENT OF PLAN TERMINATION

Omits the provision (see P.L. 91-267).

## REAL ESTATE INVESTMENT TRUSTS

## DEFICIENCY DIVIDEND PROCEDURE

Follows the Senate amendment.

## FAILURE TO MEET INCOME SOURCE TESTS

Follows the Senate amendment.

## TREATMENT OF PROPERTY HELD FOR SALE TO CUSTOMERS

Follows the Senate amendment.

## INCREASE IN 90-PERCENT GROSS INCOME REQUIREMENT TO 95 PERCENT

Follows the Senate amendment.

## CHANGE IN DEFINITION OF "RENTS FROM REAL PROPERTY"

Follows the Senate amendment.

## CHANGE IN DISTRIBUTION REQUIREMENTS

Follows the Senate amendment.

## TERMINATION OR REVOCATION OF ELECTION

Follows the Senate amendment.

## EXCISE TAX ON DISTRIBUTIONS MADE AFTER TAXABLE YEAR

Follows the Senate amendment.

## ALLOWANCE OF NET OPERATING LOSS CARRYOVER

Follows the Senate amendment.

## ALTERNATIVE TAX IN CASE OF CAPITAL GAINS

Follows the Senate amendment.

## RAILROAD PROVISIONS

## RAILROAD TIES

Follows the Senate amendment.

## INVESTMENT CREDIT LIMITATION FOR RAILROADS

Follows the Senate amendment but lose the effective date forward 1-year so that it will begin to apply in taxable years ending after Dec. 31, 1973, and the limitation will return to 50 percent in 1983.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## H.R. 10612★—Continued

## CONFERENCE ACTION—Continued

## AMENDMENTS—Continued

## AMORTIZATION OF RAILROAD GRADING AND TUNNEL BORES

Aug. 2, 1976  
No. 172  
(2135)

(Abourezk) Sec. 2003 of H.R. 10612 extends a 12-percent investment tax credit for the capital cost of depreciable machinery or equipment used for processing coal into a liquid or gas (coal liquefaction and gasification processing equipment). This provision also provides a 12-percent investment tax credit for capital expenditures paid or incurred during a 10-year period for machinery or equipment necessary to reach, extract, and convert shale rock into raw shale oil. This amendment would delete coal processing equipment and shale oil conversion equipment from the group of energy conservation and production property otherwise made eligible for the 12-percent investment tax credit.

Follows the House bill and the Senate amendment.

## INVESTMENT CREDIT LIMITATION FOR AIRLINES

Follows the Senate amendment, but loses the effective date forward 1-year.

## AMORTIZATION OF TRACK ACCOUNTS

Omits this provision.

## TAX CREDIT FOR GARDEN TOOLS

Omits this provision.

REPEAL AND REVISION OF OBSOLETE, ETC., PROVISIONS  
OF CODE

Generally follows the "deadwood" provisions as modified by the Senate amendment. However, the conference agreed to the House bill's definition of the term "or his delegate", with the understanding that the definition is not to have any impact with respect to existing delegations of authority.

## ENERGY RELATED PROVISIONS

Omits the provisions in the Senate amendment, as the Finance Committee has reported the said amendment in a separate House-passed bill (see H.R. 6860).

## TAX-EXEMPT ORGANIZATIONS

MODIFICATION OF FOUNDATIONS SELF DEALING RULES IN 1969  
ACT RELATING TO LEASED PROPERTY

Follows the Senate amendment.

## PRIVATE FOUNDATIONS SET-ASIDE

Follows the Senate amendment, and also adds a technical amendment to hold the statute of limitations on assessments and collections open during the extended payout period.

## MANDATORY PAYOUT RATE FOR PRIVATE FOUNDATIONS

Follows the Senate amendment and also establishes certain explicit rules for valuing a private foundation's noncharitable assets in determining the required charitable expenditures (minimum investment return).

EXTENSION OF TIME TO AMEND CHARITABLE REMAINDER TRUST  
GOVERNING INSTRUMENTS

Follows the Senate amendment.

UNRELATED TRADE OR BUSINESS INCOME OF TRADE SHOWS, STATE  
FAIRS, ETC.

Follows the Senate amendment except that it deletes the portion of the amendment which provides that the tax-exempt status of a union or trade association will not be affected by its conducting of qualified convention or trade show activities.

DECLARATORY JUDGMENTS REGARDING TAX-EXEMPT STATUS OF  
CHARITABLE, ETC., ORGANIZATIONS

Follows the Senate amendment.

Aug. 2, 1976  
No. 173  
(2136)

(Brooke, Javits, McIntyre, Pell, Scott of Pennsylvania) Sec. 2001 of H.R. 10612 provides a tax credit for a portion of the expenditures incurred for the purchase and installation of insulation in homes (30 percent of the first \$750—maximum credit of \$225). This amendment would extend the tax credit to amounts expended for the modification of existing heating systems which increase their efficiency or permit the burning of alternative fuels. It would apply to modifications of the heating plant and all necessary fittings and related installations which make up the entire heating system. Equipment qualifying for this credit would have to meet performance and safety standards set by the Secretary of the Treasury after consultation with the Federal Energy Administration and the Secretary of Housing and Urban Development.

Aug. 2, 1976  
No. 174  
(2137)

(Brooke, Javits, McIntyre, Pell, Scott of Pennsylvania) Sec. 2001 of H.R. 10612 provides a tax credit for a portion of the expenditures incurred for the purchase and installation of insulation in homes (30 percent of the first \$750—maximum credit of \$225). This amendment would extend the tax credit to amounts expended for insulation of furnaces and/or boilers not so equipped and the ducts and/or steam and hot water piping extending from such furnaces and boilers.

Aug. 2, 1976  
No. 175  
(2138)

(Kennedy) Sec. 2308, contained in the Finance Committee printed amendment No. 2082, would provide a special exception to the \$5 million limitation on industrial development bonds to permit the issuance of up to \$20 million of governmental obligations to finance the construction of private hospitals certified as necessary by the appropriate State health agency. This amendment would delete this provision from the committee amendment.

**ACTION**  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 10612★—Continued

CONFERENCE ACTION—Continued

## AMENDMENTS—Continued

## REDUCTION OF PRIVATE FOUNDATION EXCISE TAX ON INVESTMENT INCOME

Aug. 2, 1976  
No. 176  
(2139)

(Kennedy) Sec. 803 of H.R. 10612 provides that investment and foreign tax credits which may be carried over to 1976, but which would otherwise expire after 1976, may be carried over for 2 additional years to 1977 and 1978. This amendment would delete this provision.

Omits this provision.

## ALCOHOLISM TRUST FUND

Omits this provision.

Aug. 2, 1976  
No. 177  
(2140)

(Kennedy) Deletes provision earlier agreed to by Senate by voice vote temporarily permitting airlines to apply investment tax credits against 100 percent of their tax liability for taxable years ending in 1976 or 1977. This limitation would decrease by 10 percentage points in each of the subsequent 5 years until the limitation reverts to 50 percent in 1982 and thereafter.

EXCLUSION OF CERTAIN COMPANION SITTING PLACEMENT SERVICES FROM EMPLOYMENT TAX REQUIREMENTS

Omits this provision.

MINIMUM DISTRIBUTION REQUIREMENTS TO INCLUDE MISCELLANEOUS DISTRIBUTIONS

Omits the Senate amendment.

## ESTATE AND GIFT TAX PROVISIONS

The House bill did not contain revisions to the estate and gift taxes, and as a result the Senate amendment will be taken back to the House and Senate in technical disagreement. The amendment which will be offered in the House and Senate relating to estate and gift taxes substantially modifies the Senate amendment and adopts many of the provisions contained in H.R. 14844. In those cases where the proposed amendment follows H.R. 14844, the conferees agree with and incorporate the explanation of those provisions contained in House Report 94-1380.

## UNITED STATES INTERNATIONAL TRADE COMMISSION

Provides that, if a majority of the Commissioners voting on an escape clause or market disruption case cannot agree on a remedy finding, then the remedy finding agreed upon by a plurality of not less than 3 Commissioners shall be treated as the remedy finding of the Commission for the purposes of the Congressional override in secs. 202 and 203 of the Trade Act of 1974. If the Commission is tied on the remedy vote, and each voting group includes not less than 3 Commissioners, then (1) if the President takes the action recommended by one of those groups, the remedy finding agreed upon by the other group shall, for purposes of the Congressional override, be treated as the remedy finding of the Commission, or (2) if the President takes action which differs from the action agreed upon by both such groups, the remedy finding agreed upon by either such group may be considered by the Congress as the remedy finding of the Commission for purposes of the Congressional override.

## OTHER AMENDMENTS

## OUTDOOR ADVERTISING DISPLAYS

Follows the Senate amendment.

## EXCISE TAX TREATMENT OF LARGE CIGARS

Follows the Senate amendment.

## GAIN FROM SALES OR EXCHANGES BETWEEN RELATED PARTIES

Follows the Senate amendment.

Aug. 2, 1976  
No. 178  
(2141)

(Kennedy) Sec. 805 of H.R. 10612 provides in general that taxpayers are to receive two-thirds of a full investment tax credit for motion picture or television films or tapes created primarily for use as public entertainment, etc. This rule will apply to all films placed in service in taxable years beginning after Dec. 31, 1974. The amendment would deny the investment tax credit, outlined above, for films, the principal production of which began after Dec. 31, 1976.

Aug. 2, 1976  
No. 179  
(2142)

(Sparkman, Allen, Bentsen, Brock, Brooke, Curtis, Humphrey, Javits, McIntyre, Mathias, Morgan, Stone, Tower, Tunney, Welcker, Williams) Provides an expanded definition of low-income housing to include housing where rents are not in excess of 120 percent of the rents for units covered under HUD's sec. 8 rental assistance program; provides that recently added items of tax preference for construction period interest and excess investment interest would not apply in the case of low- and moderate-income housing until after Jan. 1, 1982; provides that accelerated depreciation in excess of straight line in the case of low- and moderate-income housing would be subject to full recapture (i.e., treated as ordinary income rather than capital gains on the sale of such property) where the property is sold up to 100 months after the date the property was first acquired (recapture provision would be phased down at the rate of 1 percent per month so that there would be no recapture after 200 months); and extends through Jan. 1, 1982, the provision allowing 60-month rapid amortization for expenditures made in the rehabilitation of low- and moderate-income rental property under sec. 167(k) of the Code.



TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<b>H.R. 10612★—Continued</b>	<b>CONFERENCE ACTION—Continued</b>
<b>AMENDMENTS—Continued</b>	<b>ARMED FORCES HEALTH PROFESSIONALS SCHOLARSHIPS</b>
Aug. 3, 1976 No. 180 (2147)	Follows the Senate amendment.
	<b>EXCHANGE FUNDS</b>
	Follows the Senate amendment, except that the family partnership exception is deleted.
	<b>DISTRIBUTIONS BY SUBCHAPTER S CORPORATIONS</b>
	Follows the Senate amendment.
	<b>TAX COUNSELING FOR THE ELDERLY</b>
	Omits this provision.
	<b>COMMISSION ON VALUE-ADDED TAXATION</b>
	Omits this provision.
	<b>CERTAIN DISABILITY PAYMENTS FOR INJURIES RESULTING FROM ACTS OF TERRORISM</b>
	Follows the Senate amendment.
	<b>CONTRIBUTIONS OF CERTAIN GOVERNMENT PUBLICATIONS</b>
	Follows the Senate amendment.
	<b>LOBBYING BY PUBLIC CHARITIES</b>
	Follows the Senate amendment.
	<b>TAX LIENS, ETC., NOT TO CONSTITUTE ACQUISITION INDEBTEDNESS</b>
	Follows the Senate amendment.
	<b>EXTENSION OF PRIVATE FOUNDATION TRANSITIONAL RULE FOR SALE OF BUSINESS HOLDINGS</b>
	Follows the Senate amendment.
	<b>PRIVATE OPERATING FOUNDATIONS: IMPUTED INTEREST</b>
	Follows the Senate amendment on the exclusion of imputed interest from the adjusted net income of a private foundation. However, the agreement deletes the portion of the amendment reducing the required payout for private operating foundations and exempting libraries and museums from the tax on net investment income in certain cases.
	<b>STUDY OF TAX INCENTIVES BY JOINT COMMITTEE</b>
	Follows the Senate amendment.
	<b>GROUP PREPAID LEGAL SERVICES</b>
	Generally follows the Senate amendment, except that it applies prospectively for 5 taxable years beginning after Dec. 31, 1976, and ending before Jan. 1, 1982. Also requires a study of the provision by the Departments of the Treasury and Labor, with final reports to be submitted to the Ways and Means Committee and to the Finance Committee not later than Dec. 31, 1980.
Aug. 3, 1976 No. 181 (2148)	(Hatfield, Mathias) Sec. 121 of the Internal Revenue Code provides a once-in-a-lifetime exclusion from gross income for a limited amount of gain (on the first \$20,000 of the selling price) from the sale of a personal residence by taxpayers who are age 65 or older. This amendment would increase the base amount for this exclusion from \$20,000 to \$35,000 for qualified sales occurring in taxable years beginning after Dec. 31, 1976.
Aug. 3, 1976 No. 182 (2150)	(Haskell) Sec. 2002 of H.R. 10612 provides a refundable tax credit for the installation of solar and geothermal energy equipment and heat pumps in a residence. This amendment would delete these provisions from the bill.
Aug. 3, 1976 No. 183 (2151)	(Haskell) Sec. 2003 of H.R. 10612 provides for an investment tax credit in the case of expenditures for insulation and other energy-saving materials which are installed in existing business properties. An investment tax credit is also provided for solar or geothermal energy equipment installed in business property. A 12-percent investment tax credit for energy conservation and production property, including waste conversion equipment, organic fuel conversion equipment, deep mining coal equipment, coal liquefaction and gasification processing equipment, coal pipeline equipment, and shale oil conversion equipment is also provided. It also provides for the current expensing of intangible drilling costs and an additional deduction for 22 percent of the gross income from property from which there is production of geothermal steam and associated geothermal resources. This amendment would delete the investment tax credits and deductions for these types of expenditures.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
H.R. 10612★—Continued	CONFERENCE ACTION—Continued
AMENDMENTS—Continued	CERTAIN HOSPITAL SERVICES
Aug. 3, 1976 No. 184 (2152)	(Kennedy) Sec. 2003 of H.R. 10612, in part, provides for the current expensing of intangible drilling costs and an additional deduction for 22 percent of the gross income from property from which there is production of geothermal steam and associated geothermal resources. This amendment would delete the provision permitting these deductions.
Aug. 3, 1976 No. 185 (2153)	(Kennedy) Sec. 2003 of H.R. 10612 provides for an investment tax credit in the case of expenditures for insulation and other energy-saving materials which are installed in existing business properties and a 12-percent investment tax credit for certain property facilitating energy conservation production. This provision would delete the investment tax credits for such property.
Aug. 3, 1976 No. 186 (2154)	(Hruska) Sec. 1205 of H.R. 10612 requires that taxpayers be provided with notice by the Government of the service of a summons on a third-party recordkeeper. The taxpayer is to be provided with a 14-day period in which to notify the third-party witness not to comply with the summons. After such notice the Government must seek a court order enforcing the summons and the taxpayer and the third-party recordkeeper must be provided with an opportunity to contest the issuance of an order directing compliance. This amendment would not require notice to the taxpayer of the service of additional summonses where notice has already been received of the issuance of any other summons relating to records for the same taxable year. Any person entitled to notice of the service of a summons, to block compliance with such summons, would have to initiate judicial proceedings concerning enforcement of the summons, notify in writing the person summoned and direct noncompliance, and provide similar notice to the Treasury Department of such action (committee provision would simply require the person whose records are summoned to direct the custodian of the records not to comply and to advise the Treasury Department of such action).
	Generally follows the Senate amendment with a modification providing that the exemption from the unrelated business income tax is provided only to the extent that the services are provided at a fee or other charge that does not exceed the actual cost of providing those services plus a reasonable amount for a return on the capital goods used in providing those services.
	CLINICAL SERVICES OF COOPERATIVE HOSPITALS
	Follows the Senate amendment.
	CERTAIN CHARITABLE CONTRIBUTIONS OF INVENTORY
	Follows the Senate amendment.
	CREDIT FOR CERTAIN EDUCATION EXPENSES
	Omits this provision.
	INTEREST ON CERTAIN GOVERNMENTAL OBLIGATIONS FOR HOSPITAL CONSTRUCTION
	Omits this provision.
	EMPLOYEE STOCK OWNERSHIP PLAN REGULATIONS
	Reaffirms congressional intent with respect to employee stock ownership plans and expresses concern that administrative rules and regulations may frustrate congressional intent. In this connection, it has come to the attention of Congress that proposed regulations issued by both the Department of the Treasury and the Department of Labor on July 30, 1976, may make it virtually impossible for ESOP's, and especially leveraged ESOP's, to be established and function effectively.
	EXPENSES OF AMATEUR ATHLETES ENGAGING IN NATIONAL OR INTERNATIONAL COMPETITION
	Omits the Senate amendment.
	EXEMPTION OF CERTAIN AMATEUR ATHLETIC ORGANIZATIONS FROM TAX
	Follows the Senate amendment with modifications.
	TAXABLE STATUS OF PENSION BENEFIT GUARANTY CORPORATION
	Follows the Senate amendment.
	LEVEL PREMIUM PLANS COVERING OWNER-EMPLOYEES
	Follows the Senate amendment but adds rules regarding the treatment of contributions under the anti-discrimination rules applicable to pension plans.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 40612★—Continued

## CONFERENCE ACTION—Continued

## AMENDMENTS—Continued

## LUMP-SUM DISTRIBUTIONS FROM PENSION PLANS

Aug. 4, 1976  
No. 187  
(2156)

(Bayh) Sec. 500 of H.R. 10012 repeals the present sick pay exclusion and substitutes a maximum annual exclusion of \$100 per week for taxpayers under age 65 who have retired on disability and are permanently and totally disabled. This amendment would continue the sick pay exclusion contained in existing law which permits certain individuals to exclude up to \$100 per week which qualifies as sick pay. In addition, the amendment would phase out the exclusion for taxpayers with income of \$15,000 a year or more by reducing the exclusion by \$1 for every dollar by which the taxpayer's adjusted gross income exceeds \$15,000 (i.e., no sick pay exclusion for taxpayers with AGI of more than \$20,200 per year).

Follows the Senate amendment.

## TAX TREATMENT OF GRANTOR OF CERTAIN OPTIONS

Follows the Senate amendment.

## EXEMPT-INTEREST DIVIDENDS OF REGULATED INVESTMENT COMPANIES

Follows the Senate amendment.

## COMMISSION ON TAX SIMPLIFICATION AND MODERNIZATION

Omits this provision.

## COMMON TRUST FUND TREATMENT OF CERTAIN CUSTODIAL ACCOUNTS

Follows the Senate amendment.

## TRANSFERS OF OIL AND GAS PROPERTY WITHIN THE SAME CONTROLLED GROUP OR FAMILY

Follows the Senate amendment.

## SUPPORT TEST FOR DEPENDENT CHILDREN OF SEPARATED OR DIVORCED PARENTS

Follows the Senate amendment and is effective for taxable years beginning after the date of enactment.

## STUDY OF EXPANDED STOCK OWNERSHIP

Omits the Senate amendment; however the conference agreement changes the name of the existing Joint Pension Task Force to the Joint Pension, Profit Sharing and Employee Stock Ownership Plan Task Force, and provides that the Task Force is to study employee stock ownership plans. The Task Force, which may consult others who have information concerning employee stock ownership plans, is to report its findings to the House Committee on Ways and Means and the Senate Committee on Finance by March 31, 1978.

Aug. 4, 1976  
No. 188  
(2157)

(Nelson, Bellmon, Muskie) Limits the tax deferral benefits provided to a DISC and its shareholders on an incremental basis to qualified taxable income from export sales over a 3 year moving base period. The base period for such purposes would be the 3 taxable years immediately preceding the calendar year in which the DISC's current taxable year begins. In the case of agricultural and horticultural commodities, a base period of 5 years would be provided. In the case of sales of arms, ammunition, or implements of war, DISC benefits would only be available where the property to be exported is competitive with foreign manufactured property. Small DISC's with adjusted taxable income of \$1 million or less would continue to be taxed in the same manner as under present law and would not be subject to the rules limiting DISC benefits only to incremental sales.

## DEFERRAL OF GAIN ON INVOLUNTARY CONVERSION OF REAL PROPERTY

Does not remove the limits on the types of eligible real property. However, it follows the Senate amendment in extending the replacement period but the extension is only 3 years.

Aug. 4, 1976  
No. 189  
(2159)

(Helms) Exempts certain credit union reserve fund and share insurance organizations operated for mutual purposes and without profit to provide reserve funds and insurance for shares or deposits in credit unions and/or domestic building and loan associations from Federal income tax where such organizations were organized prior to Jan. 1, 1960.

## SALE OF RESIDENCE BY ELDERLY

Follows the Senate amendment.

## EXEMPTION FROM TAXATION FOR CERTAIN MUTUAL DEPOSIT GUARANTEE FUNDS

Omits the Senate amendment.

Aug. 4, 1976  
No. 190  
(2161)

(Stevens) Prohibits the issuance of regulations relating primarily to employee stock ownership plans by either the Secretaries of Treasury and/or Labor which would apply retroactively.

## ADDITIONAL CHANGES IN SUBCHAPTER S SHAREHOLDER RULES

Follows the Senate amendment.

## ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## TITLE AND DESCRIPTION

## H.R. 10612★—Continued

## AMENDMENTS—Continued

- Aug. 4, 1976  
No. 191  
(2166)
- (Percy) Imposes an additional excise tax of 1 cent per gallon on the producer or importer of gasoline sold after Sept. 30, 1976. In addition, any gasoline held by a dealer for sale after Oct. 1, 1976, other than at retail, would also be subject to this additional 1 cent per gallon excise tax.
- Aug. 4, 1976  
No. 192  
(2167)
- (Kennedy) In earlier action the Senate made a number of modifications in the minimum tax, including an increase in the tax from 10 percent to 15 percent and reduced the \$30,000 exemption for tax preference income to \$10,000. The carryover for taxes paid was repealed. The changes in the minimum tax were made applicable to corporations. An exemption with respect to income from timber was also provided. This amendment makes certain changes in the amendment previously agreed to by the Senate. It would provide a deduction for 25 percent of taxes paid in addition to the \$10,000 exemption for tax preference income. It would also exempt from the minimum tax the first \$50,000 of gain on the sale of the taxpayer's principal residence. Finally, the amendment makes the changes in the minimum tax applicable to corporations for taxable years beginning after Dec. 31, 1975.
- Aug. 4, 1976  
No. 193  
(2168)
- (Kennedy) Amendment No. 2082 to H.R. 10612 proposed by the Committee on Finance provides in lieu of the present estate tax exemption an estate tax credit of \$30,000 for decedents dying in 1977 which will increase by \$5,000 per year until 1981 when the credit will reach \$50,000. The \$30,000 credit is equivalent to an exemption of \$131,000. This amendment would limit the applicability of the credit which is equivalent to an increase in the present estate tax exemption to estates of only those decedents whose gross estates include real property which qualifies for special valuation (farmland, woodland, open pastoral space, and historic sites) or whose estates qualify for an extension of time for payment of estate tax (estates which includes farms or closely held businesses). Decedents whose estates do not include such assets would not be entitled to claim the benefit of the proposed new tax credit.

## CONFERENCE ACTION—Continued

## INDIVIDUAL RETIREMENT ACCOUNTS FOR VOLUNTEER FIREFIGHTERS

Follows the Senate amendment, but limits the deduction to firefighters who have not accrued an annual benefit in excess of \$1,800 (when expressed as a single life annuity payable at age 65) under a firefighter's plan.

## EXEMPTION FROM ITEMS OF MINIMUM TAX PREFERENCE

Omits this provision.

## CERTAIN SALES OF LOW-INCOME HOUSING PROJECTS; RECAPTURE OF DEPRECIATION ON REAL PROPERTY

Omits this provision.

## LIVESTOCK SOLD ON ACCOUNT OF DROUGHT

Follows the Senate amendment, but the election is available only to a taxpayer whose principal trade or business is farming.

## SENSE OF THE SENATE REGARDING REVENUE LOSS FROM THE BILL

Does not include the Senate amendment.

## FLOOR VOTES ON CONFERENCE REPORT

Sept. 16, 1976—House agreed to conference report by rollcall vote (No. 739), of 383 yeas, and 26 nays (Congressional Record H10241), and recorded and concurred with amendments in the Senate amendment relating to estate and gift taxes, by rollcall vote (No. 740), of 229 yeas, 181 nays (Congressional Record H10275).

Sept. 16, 1976—Senate agreed to conference report, by rollcall vote (No. 604), of 84 yeas, 2 nays (Congressional Record S16028), and agreed to the House amendment to the Senate estate and gift tax amendment, by rollcall vote (No. 605) of 84 yeas, 3 nays.

## BILL SIGNED

Oct. 1, 1977. Signed by the President.

(Public Law 94-455)

[See also S. Con. Res. 137, passed by the Senate, Sept. 1, 1976, and House, Sept. 2, 1976 making connections in the engrossment of the Senate amendments to H.R. 10612 and H. Con. Res. 751, passed by the House and Senate, Sept. 16, 1976, making various corrections in the enrollment of H.R. 10612.]

**ACTION**  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION

H.R. 10612★—Continued

AMENDMENTS—Continued

- Aug. 5, 1976  
No. 194  
(2170)
- (Morgan) Exempts certain credit union reserve fund and share insurance organizations operated for mutual purposes and without profit to provide reserve funds and insurance for shares or deposits in credit unions and/or domestic building and loan associations from Federal income tax where such organizations were organized prior to Jan. 1, 1960.
- Aug. 5, 1976  
No. 195  
(2171)
- (Gravel) Provides a tax credit to a recycler for purchases of recyclable solid waste materials and a tax credit equal to 5 percent of expenditures for the purchase of fuel or steam produced from solid waste processed by a resource recovery center. The credit in the case of ferrous or nonferrous metals would be one-half of the percentage depletion allowance provided for them under sec. 613 of the Code; for textile, paper waste, glass, and plastics, 10 percent. No credit would be allowed for gold, silver, platinum, or other precious metals. The tax credit allowable for paper waste would be limited to a maximum of \$8 per ton and a minimum of \$5.50 per ton. The tax credit would apply to purchases of recyclable materials exceeding 75 percent of the average annual amount of solid waste materials consumed (i.e., determined by volume and tonnage of recyclable commodities recycled by the taxpayer during the base period, July 1, 1975, to June 30, 1976, rather than by the price paid for the purchase of recyclable materials.) For the first year, a recycler would be allowed a credit on 25 percent of his base period amount plus any amount recycled in excess of the base period quantity. In each succeeding year the credit would be increased by an additional 25 percent. After 3 years, the credit would apply to the total quantity of waste materials recycled.
- Aug. 5, 1976  
No. 196  
(2172)
- (Bartlett) Modifies the exception contained in section 601 of H.R. 10012 allowing a deduction for certain business use of a portion of a personal residence by specifically including activities engaged in for investment purposes which also comply with the requirements that the use of a portion of a residence must be exclusive and on a regular basis as the taxpayer's principal place of business, as the sole fixed location of the taxpayer's business, etc.

**ACTION**  
 (ALL CONGRESSIONAL RECORD PAGE NUMBERS  
 REFER TO DAILY CONGRESSIONAL RECORD)

TITLE AND DESCRIPTION

**H.R. 10612★—Continued**

**AMENDMENTS—Continued**

- |  |   |
|--|---|
| <p>Aug. 5, 1976<br/>No. 197<br/>(2173)</p> | <p>(Bartlett) Section 613A of the Code provides special rules relating to percentage depletion in the case of oil and gas wells by small producers. Those rules include certain restrictions with respect to the transfer of oil and gas property eligible for percentage depletion on production from that property. This amendment would provide that the small producer exemption would continue to apply where the transfer of such property is between corporations which are members of the same controlled group of corporations, is a transfer of property between business entities under common control, is between members of the same family, and is between a trust and related persons in the same family where the beneficiaries of the trust continue to be related persons in the family that transferred the property. In addition, no transfer will be considered to have taken place where there is an allocation of the oil quantity eligible for percentage depletion between the transferor and transferee, in the case of transfers between related corporations, business entities, or members of the same family.</p> |
| <p>Aug. 5, 1976<br/>No. 198<br/>(2174)</p> | <p>(Durkin) Sec. 4040(a) of the Code imposes a 4-percent excise tax on the net investment income of private foundations. Sec. 2105 of H.R. 10612 reduces the excise tax on the net investment income of private foundations from 4 percent to 2 percent. This amendment would exempt private foundations whose activities substantially consist of the operation of a facility for the long-term care, comfort, or maintenance of resident elderly persons.</p>   |
| <p>Aug. 5, 1976<br/>No. 199<br/>(2175)</p> | <p>(Kennedy) Sec. 1101 of H.R. 10612 provides that the tax deferral benefits provided to a DISC and its shareholders are to be computed on an incremental basis. This amendment would exclude receipts from sales to related controlled foreign corporations from qualifying for DISC treatment.</p>  |
| <p>Aug. 5, 1976<br/>No. 200<br/>(2176)</p> | <p>(Kennedy) In earlier action the Senate made a number of modifications in the minimum tax, including an increase in the tax from 10 percent to 15 percent and reduced the \$30,000 exemption for tax preference income to \$10,000. The carryover for taxes paid was repealed. The changes in the minimum tax were made applicable to corporations. An exemption with respect to income from timber was also provided. This amendment makes certain changes in the amendment previously agreed to by the Senate. It would provide a deduction for 50 percent of taxes paid in addition to the \$10,000</p>  |

TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 10612★—Continued

## AMENDMENTS—Continued

exemption for tax preference income. It would also exempt from the minimum tax the first \$50,000 of gain on the sale of the taxpayer's principal residence. Finally, the amendment makes the changes in the minimum tax applicable to corporations for taxable years beginning after Dec. 31, 1975, rather than only for part of 1976, as is the case in the earlier agreed-on Senate provision.

Aug. 5, 1976  
No. 201  
(2177)

(Mathias) Provides that for purposes of the estate tax, an estate shall have the right to elect to include in the decedent's gross estate qualified real property valued at its current use rather than on the basis of its highest and best use. This provision would eliminate the \$1 million limit on the reduction in valuation contained in the Finance Committee proposed alternative for qualified property. In addition, the amendment would delete certain limitations pertaining to real property which qualifies for special valuation.

Aug. 5, 1976  
No. 202  
(2178)

(Cranston) Amends sec. 1034(c) of the Code to permit a taxpayer to not recognize gain currently on the sale of an old residence where the taxpayer begins construction on a new residence, in which the sales proceeds will be reinvested, within 24 months prior to the date of sale of the old residence. This amendment would apply to the sale or exchange of old residences after Dec. 31, 1974.

Aug. 5, 1976  
No. 203  
(2179)

(Bellmon) Amends sec. 1033(g)(1) of the Code to provide where real property held for productive use in a trade or business or for investment is compulsorily or involuntarily converted, the acquisition of real property of any kind held either for productive use in a trade or business or for investment would be treated as a qualified reinvestment. The present provision requires reinvestment in real property of like kind.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 10680★ Jan. 30, 1976 Feb. 3, 1976.—Referred to Office of Management and Budget, Department of the Treasury, and Renegotiation Board.  
To revise and extend the Renegotiation Act of 1961. Feb. 17, 1976.—Report from the Renegotiation Board (section-by-section analysis).

(See action on H.R. 11920 and H.R. 11016)

H.R. 10727★ Dec. 2, 1975

To amend the Social Security Act to expedite the holding of hearings under titles II, XVI, and XVIII by establishing uniform review procedures under such title.

(Makes the provisions of law governing hearings and judicial review under the Supplemental Security Income (SSI) program virtually identical to those of the social security cash benefit and Medicare programs. It would permit the Social Security Administration to use existing SSI hearing examiners to also hear social security and Medicare cases between now and the end of 1978. In addition, the bill would change the time in which a person could request a hearing after a claim had been disallowed. For both social security cases and SSI cases, the time would be 60 days—an increase from 30 days for SSI claims and a decrease from 6 months for social security claims.)

Dec. 2, 1975.—Referred to Department of Health, Education, and Welfare.

Dec. 9, 1975.—Favorable report from Department of Health, Education, and Welfare.

## BILL REPORTED

Dec. 12, 1975.—Reported favorably to the Senate (S. Rept. 94-550) with the following amendments:

- (a) Postpones until Mar. 1, 1976 the effective date of the reduction in the time for filing a request for hearings in social security cases;
- (b) gives the Secretaries of the Treasury and of Health, Education, and Welfare the authority needed to exchange information so that social security reports of individual earnings could be made once each year rather than once each quarter;
- (c) requires the Secretary of Health, Education, and Welfare to give notice at least 18 months in advance of any changes West Virginia would be allowed to amend its social security contributions are paid by State and local governments; and
- (d) extends through 1977 the period in which the State of West Virginia would be allowed to amend its social security agreement to cover certain policemen and firemen.

## AMENDMENTS

Dec. 15, 1975 (Pell, Kennedy, Schweiker) Establishes a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; expedites hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and limits to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.

Dec. 16, 1975 (McIntyre) Provides a 25% tax credit for the first \$8,000 of expenditures for residential solar energy equipment (includes equipment which uses solar energy to heat or cool a residence or to provide hot water within such residence).

## SENATE ACTION

Dec. 17, 1975.—Passed by the Senate, by voice vote (Congressional Record S22023) after adopting the following amendments:

- (a) committee amendment (the bill as thus amended was treated as original text for the purpose of further amendment), by voice vote (Congressional Record S22023);
- (b) *Gravel amendment* excluding from income in determining supplemental security income eligibility, monthly benefits paid by the State of Alaska to aged persons who have lived in that State for more than 25 years, by voice vote (Congressional Record S22023);



## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## H.R. 10727★—Continued

- Dec. 16, 1975 (Beall) Increases from \$2,760 to \$5,100 the amount of annual earnings which a social security beneficiary under age 72 may have without any reduction in his social security benefits.
- Dec. 17, 1975 (Byrd of West Virginia) Provides that State and local governments with employees covered under social security will continue to report their wages and pay social security contributions on a quarterly basis.

## SENATE ACTION—Continued

- (c) *Church-McClure amendment* relating to the tax-exempt status of obligations, the proceeds of which are to be used to construct the American Falls Dam in Idaho, by voice vote (Congressional Record S22628);
- (d) *Long floor amendment* providing for quarterly payment to the Government of the Virgin Islands amounts equal to Internal Revenue collections made with respect to articles produced in the Virgin Islands and transported to the United States, by voice vote (Congressional Record S22628); and
- (e) *Long floor amendment* requiring States to make it a condition of eligibility for AFDC that employable individuals who are mandatory registrants seek employment (to be applied in the case of nondisabled men and in the case of mothers who have no preschool-age children), by voice vote (Congressional Record S22628).
- Dec. 17, 1975.—Senate insisted on its amendments, requested a conference with the House, and named the following conferees: Messrs. Long, Talmadge, Hartke, Curtis, and Fannin.

## FURTHER HOUSE ACTION

Dec. 19, 1975.—House voted to suspend the rules and adopt H. Res. 944, by rollcall vote (No. S21) of 390 yeas (Congressional Record H13065), providing for concurrence, with amendments, to the Senate amendments, as follows:

*House agreed to the following Senate amendments 1, 2, and 3:*

Postponing until Mar. 1, 1976, the effective date of the reduction in the time for filing a request for hearings in social security cases;

Requiring the Secretary of Health, Education, and Welfare, to give notice at least 18 months in advance of any changes he proposes to make in the way in which social security contributions are paid by State and local governments; and

Extending through 1977 the period in which the State of West Virginia would be allowed to amend its social security agreement to cover certain policemen and firemen.

*House modified the following Senate amendments 4, 6, and 8 by:*

Postponing the effective date of the provision providing for the annual reporting of social security wages;

Making a section number change in the provision relating to the Alaska longevity bonus; and

Making a section number change in the provision providing for quarterly payments to the Virgin Islands.

*House disagreed to the following Senate amendments 5 and 7:*

Requiring States to make it a condition of eligibility for AFDC that employable individuals who are mandatory registrants seek employment (*see also* S. 2804); and

Relating to the tax-exempt status of obligations for the reconstruction of the American Falls Dam in Idaho (*see action on H.R. 9968*).

## FURTHER SENATE ACTION

Dec. 19, 1975.—Senate agreed to the House amendments to the Senate amendments 4, 6, and 8, described above.

Dec. 19, 1975.—Senate receded from its amendments 5 and 7 described above.

## BILL SIGNED

Jan. 2, 1976.—Signed by the President.

(Public Law 94-202)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<b>H.R. 10760★</b> Sept. 16, 1976 To improve program of benefits for victims of black lung disease.	Mar. 3, 1970.—Referred to Senate Committee on Labor and Public Welfare. Sept. 10, 1970.—Reported favorably to the Senate by Labor and Public Welfare Committee (S. Rept. 94-1254). Sept. 10, 1970.—Rereferred to Committee on Finance for a period not to exceed Sept. 24, 1970. Sept. 21, 1970.—Public hearing.—Printed. Sept. 24, 1970.—Reported favorably to the Senate by the Committee on Finance (S. Rept. 94-1303) with amendments levying an excise tax on the sale of coal equal to 10 cents per ton (15 cents per ton in the case of anthracite coal) with an amount equal to the taxes collected appropriated into a new trust fund whose trustees would be the Secretaries of Treasury, Labor, and Health, Education, and Welfare, with the Secretary of the Treasury serving as managing trustee (if the taxes are not sufficient for the benefits to be paid from the fund, appropriations of general funds would be authorized).
<b>AMENDMENTS</b>	
Sept. 24, 1976 No. 1 (2441) (Long) Deletes provisions of H.R. 10760 which would have created presumptions of eligibility for miners and their widows based on the length of the miner's employment in coal mining.	
Sept. 24, 1976 No. 2 (2442) (Long) Deletes requirement of H.R. 10760 that the Secretary of Labor not review the validity of X-ray evidence submitted by any qualified radiologist except in cases of suspected fraud.	
<b>H.R. 10902★</b> July 22, 1976 Relating to the income tax treatment of securities which are acquired for business reasons and not as an investment. (Provides that a taxpayer cannot get ordinary loss treatment on disposition of a security unless he has filed a notice with the Internal Revenue Service that the security was not acquired as an investment. The notice must be filed before the 31st day after acquisition. If the notice is filed, then any gain on disposition is ordinary income, not capital gain.)	Aug. 21, 1970.—Public hearing.—Printed. Aug. 30, 1970.—Referred to Office of Management and Budget and Department of the Treasury. Oct. 1, 1970.—Reported favorably to the Senate (S. Rept. 94-1392), with an amendment revising the withholding of income tax on certain horse race winnings which was provided for in the Tax Reform Act of 1970, by only requiring Federal income tax withholding on horse race winnings where the odds are 200 to 1 or more and the net winnings are \$600 or more. Oct. 1, 1970.—Passed by the Senate, by voice vote (Congressional Record S17744), after agreeing to the committee amendments, by voice vote (Congressional Record S17744).
<b>H.R. 10936★</b> July 20, 1976 To provide for the income tax treatment of amounts received on the sale of property the cost of which was deducted as a business expense. (Provides that where a deduction has been claimed for any part of the purchase price of property, any gain realized on the subsequent sale or exchange of that property is to be subject to recapture as ordinary income (to the extent of the amount of the deduction) in the same manner as in the case of recapture of depreciation on personal property or certain types of real property.)	Aug. 21, 1970.—Public hearing.—Printed. Aug. 30, 1970.—Referred to Office of Management and Budget and Department of the Treasury. Sept. 29, 1970.—Reported favorably to the Senate (S. Rept. 94-1346), without amendment.
<b>H.R. 11016★</b> To extend the Renegotiation Act of 1951 for 6 months. (Extends the Renegotiation Act until June 30, 1976.)	Dec. 16, 1975.—Ordered held at the Senate desk. Dec. 17, 1975.—Taken from the Senate desk and passed, by voice vote (Congressional Record S22631), after adopting a <i>Long floor amendment</i> extending the act until Sept. 30, 1976, by voice vote (Congressional Record S22631). Dec. 18, 1975.—House agreed to Senate amendments, by voice vote. (Congressional Record H12918). Dec. 31, 1975.—Signed by the President.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<b>H.R. 11259</b> To lower the duty on levulose until the close of Dec. 31, 1977.	May 17, 1976	May 24, 1976.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury and Commerce. June 17, 1976.—Report from the Special Representative for Trade Negotiations (no objection). June 18, 1976.—Report from Department of Commerce (no objection). June 22, 1976.—Report from Office of Management and Budget (no objection). Aug. 24, 1976.—Public hearing.—Printed.
<b>H.R. 11321★</b> To suspend until July 1, 1977, the duty on certain elbow prostheses if imported for charitable therapeutic use, or for free distribution, by certain public or private nonprofit institutions.	May 17, 1976	May 26, 1976.—Referred to Office of Management and Budget, International Trade Commission, Special Representative for Trade Negotiations, Departments of the Treasury and Commerce. Aug. 9, 1976.—Report from the Special Representative for Trade Negotiation (no objection). Report from the Office of Management and Budget (no objection). Aug. 24, 1976.—Public hearing.—Printed. Aug. 26, 1976.—Reported favorably to the Senate, without amendment (S. Rept. 94-1174). Sept. 23, 1976.—Passed by the Senate, by voice vote (Congressional Record S16189), after tabling a <i>Buckley floor amendment</i> (CP amendment No. 478), allowing deduction of real property taxes in case of individuals who rent their dwelling units, by rollcall vote (No. 641), 41 yeas, 29 nays (Congressional Record S16189). Oct. 2, 1976.—Signed by the President. (Public Law 94-451)
<b>H.R. 11605★</b> To suspend for a 3-year period the rate of duty on mattress blanks of rubber latex.	May 17, 1976	May 26, 1976.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury and Commerce. June 28, 1976.—Report from Office of Management and Budget (no objection). June 29, 1976.—Report from the Department of Commerce (no objection). July 1, 1976.—Report from the Special Representative for Trade Negotiations (no objection). Aug. 24, 1976.—Public hearing.—Printed. Sept. 22, 1976.—Ordered favorably reported. Sept. 23, 1976.—Committee agreed to add an amendment eliminating existing import duties on coarse wool. Sept. 29, 1976.—Reported favorably to the Senate (S. Rept. 94-1352), with the amendment described above and an amendment extending from Nov. 7, 1975 to June 30, 1978, the existing suspension of duties on spun silk yarns.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<p><b>H.R. 11700★</b></p> <p>Relating to the application of certain provisions of the Internal Revenue Code of 1954 to specified transactions by certain public employee retirement systems created by the State of New York or any of its political subdivisions.</p>	<p>Mar. 4, 1976.—Ordered placed on the Senate Calendar.</p> <p>Mar. 4, 1976.—Passed by the Senate, without amendment, by voice vote (Congressional Record S2706).</p> <p>Mar. 19, 1976.—Signed by the President.</p> <p>(Public Law 94-236)</p>
<p><b>H.R. 11893★</b></p> <p>To increase the temporary debt limit, and for other purposes. (Increases the debt limit to \$627 billion.)</p>	<p>Feb. 26, 1976</p> <p>Mar. 1, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Mar. 9, 1976.—Reported favorably to the Senate (S. Rept. 94-687), without amendment.</p> <p>Mar. 11, 1976.—Passed by the Senate, without amendment, by voice vote (Congressional Record S3277).</p> <p>Mar. 15, 1976.—Signed by the President.</p> <p>(Public Law 94-232)</p>
<p><b>AMENDMENT</b></p> <p>Mar. 9, 1976 No. 1 (1431)</p> <p>(Brooke, Baker, Bayh, Case, Domenici, Garn, Glenn, Hatfield, Humphrey, Javits, McIntyre, Mathias, Montoya, Moss, Packwood, Pell, Ribicoff, Scott of Pennsylvania, Stone, Symington)</p> <p>Provides a tax credit for energy saving expenditures by homeowners.</p>	
<p><b>H.R. 11920★</b></p> <p>To terminate the use of exchange funds as a means of escaping income taxes on realized capital gains.</p>	<p>May 4, 1976</p> <p>May 19, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p> <p>Sept. 22, 1976.—Reported favorably to the Senate (S. Rept. 94-1298), with an amendment striking all after the enacting clause and substituting a provision extending the Renegotiation Act until Dec. 31, 1977.</p> <p>(See action on H.R. 11018 relating to the Renegotiation Act and H.R. 10612 relating to exchange funds)</p>

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<p>H.R. 11997★</p> <p>Mar. 16, 1976</p> <p>To amend the Internal Revenue Code of 1954 with respect to the tax treatment of certain divestitures of assets by bank holding companies.</p>	Mar. 16, 1976	<p>Mar. 23, 1976.—Referred to Office of Management and Budget, Securities Exchange Commission, Federal Reserve Board, and Department of the Treasury.</p> <p>Aug. 31, 1976.—Reported favorably to the Senate (S. Rept. 91-1192), without amendment.</p> <p>Sept. 21, 1976.—Passed by the Senate, by voice vote (Congressional Record S10310), without amendment.</p> <p>Oct. 2, 1976.—Signed by the President.</p>
(Public Law 91-452)		
<p>H.R. 12033★</p> <p>May 17, 1976</p> <p>To continue until the close of June 30, 1970, the existing suspension of duties on manganese ore (including ferruginous ore) and related products.</p>	May 17, 1976	<p>May 25, 1976.—Referred to Office of Management and Budget, Special Representative for Trade Negotiations, International Trade Commission, Departments of the Treasury and Commerce.</p> <p>June 17, 1976.—Report from the Special Representative for Trade Negotiations (no objection).</p> <p>June 23, 1976.—Favorable report from Department of Commerce.</p> <p>June 25, 1976.—Reported favorably to the Senate without amendment (S. Rept. 94-994).</p> <p>July 1, 1976.—Passed by the Senate, by voice vote (Congressional Record S11378), after adopting a <i>Long floor amendment</i> (CP amendment No. 176), extending the Federal welfare recipient employment incentive tax credit to Sept. 1, 1970, by voice vote (Congressional Record S11378).</p> <p>Sept. 29, 1976.—House disagreed to the Senate amendment, by voice vote (Congressional Record H11528).</p> <p>Oct. 1, 1976.—Senate agreed to a motion to recede from its amendment, by voice vote (Congressional Record S17721).</p> <p>Oct. 19, 1976.—Signed by the President.</p>
(Public Law 94-560)		
<p>H.R. 12221</p> <p>July 21, 1976</p> <p>To amend sec. 1231 of the Internal Revenue Code of 1954 (relating to options to buy and sell) to provide that gain or loss on closing transactions shall be treated as capital gain or loss.</p>	July 21, 1976	<p>July 27, 1976.—Referred to Office of Management and Budget and Department of the Treasury.</p>



## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 12455★—Continued

## SENATE ACTION

May 20, 1976.—Considered and passed by the Senate, by rollcall vote (No. 188) of 48 yeas, 10 nays (Congressional Record S7743), after rejecting a *Curtis amendment* which would have deleted the committee amendment providing \$375 million in additional child care funding through Sept. 30, 1977, and providing incentives for the employment of welfare recipients in child care jobs, by rollcall vote (No. 187) of 20 yeas, 50 nays (Congressional Record S7738).

## CONFERENCE ACTION

May 20, 1976. House asked for a conference, naming the following conferees: Messrs. Ullman, Corman, Rangel, Stark, Wagoner, Vander Jagt, and Ketchum.

June 10, 1976.—Senate agreed to a conference, naming the following conferees: Messrs. Long, Talmadge, Mondale, Hathaway, Packwood, and Roth.

June 30, 1976.—Conference report filed in disagreement in the House (H. Rept. 94-1317) with the intention of the conferees being that the managers on the part of the House will offer a motion in the House to recede and concur in the Senate amendment to the text of the House-passed bill with an amendment (in the nature of a substitute) consisting of language agreed to in conference, and that upon the adoption of such amendment in the House the managers on the part of the Senate will offer a motion in the Senate to concur therein. Language agreed to in conference provides the following:

## ELIGIBILITY FOR SOCIAL SERVICES

Permits States, on a permanent basis, to determine eligibility for social services on a group basis.

## DEFERRAL OF CHILD CARE STANDARDS

Suspends child care standards retroactive to Feb. 1, 1976, and forward to Oct. 1, 1977.

## INCREASED SOCIAL SERVICES FUNDING FOR CHILD CARE

Increases through Sept. 30, 1977, the existing \$2.5 billion limit on social services by \$40 million for the July-September 1976 quarter and by \$200 million for fiscal year 1977.

## EMPHASIS ON EMPLOYING WELFARE RECIPIENTS

Requires States to use the added Federal funding in a way which increases employment of welfare recipients and other low-income persons in child care jobs.

## STATE GRANTS TO AID EMPLOYMENT OF WELFARE RECIPIENTS

Permits States, without regard to usual title XX requirements, to use the added Federal funding under the bill to make grants to child care providers to cover the cost of employing welfare recipients.

## INCREASED MATCHING FOR CHILD CARE

Increases the Federal matching rate for child care expenditures from 75 to 100 percent.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 12455★—Continued

## CONFERENCE ACTION—Continued

## EXPIRATION OF WELFARE RECIPIENT TAX CREDIT

Continues, in the case of child care employers only, through Sept. 30, 1977 granting a tax credit equal to 20 percent of wages to employers who hire persons who receive Aid to Families with Dependent Children.

WAIVER PROVISIONS AND MODIFICATION OF FAMILY DAY CARE  
REQUIREMENTS

Permits State welfare agencies to waive the Federal staffing requirements in the case of child care centers and group day care homes which meet State standards if the children receiving federally funded care represent no more than 20 percent of the total number of children served (or, in the case of a center, there are no more than 5 such children), provided that it is infeasible to place the children in a facility which does meet the Federal requirements, and modifies the limitations on the number of children who may be cared for in a family day care home by providing that the family day care mother's own children not be counted unless they are under age 6.

## ADDICTS AND ALCOHOLICS

Extends through Sept. 30, 1977, certain modifications provided under Public Law 94-120 governing funding of services for addicts and alcoholics. The provisions, which expired Jan. 31, 1976, require that special confidentiality requirements of the comprehensive Alcohol Abuse Act be observed with regard to addicts and alcoholics, clarify that the entire rehabilitative process must be considered in determining whether medical services provided to addicts and alcoholics can be funded as an integral part of a State social services program, and provide for funding of a 7-day detoxification period even though social services funding is generally not available to persons in institutions.

## FURTHER HOUSE ACTION

July 1, 1976. House agreed to the Senate amendment with an amendment (described under "Conference Action"), by rollcall vote (No. 500), of 281 yeas, 71 nays (Congressional Record H7153).

## FURTHER SENATE ACTION

Aug. 24, 1976. Senate agrees to the conference report by voice vote (Congressional Record S14403).

Aug. 24, 1976. Senate agreed to the House amendment to the Senate amendment, by rollcall vote (No. 526), of 72 yeas, 15 nays (Congressional Record S14408), after tabling the *Allen motion* to agree to the House amendment to the Senate amendment with an amendment (*Allen floor amendment*) (UP amendment No. 371), eliminating the \$240 million funding for child care services by rollcall vote (No. 525) of 65 yeas, 22 nays (Congressional Record S14406).

## BILL SIGNED

Sept. 7, 1976.—Signed by the President.

(Public Law 94-401)

(See also action on H.R. 9893)



## ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## TITLE AND DESCRIPTION

**H.R. 12490★**

To provide tax treatment for exchanges under the final system plan for ConRail.

Mar. 25, 1976.—Ordered placed on the Senate Calendar.

Mar. 25, 1976.—Passed by the Senate, without amendment, by voice vote (Congressional Record S4376).

Mar. 31, 1976.—Signed by the President.

(Public Law 94-253)

**H.R. 12725★**

To amend the Internal Revenue Code of 1954 to permit tax-free rollovers of distributions from employee retirement plans in the event of plan termination.

Apr. 14, 1976.—Ordered placed on the calendar.

Apr. 14, 1976.—Passed by the Senate, without amendment, by voice vote (Congressional Record S5718).

Apr. 15, 1976.—Signed by the President.

(Public Law 94-267)

**H.R. 12961★**

May 13, 1976

To amend the Social Security Act to repeal the requirement that a State's plan for medical assistance under title XIX of such act include a provision giving consent of the State to certain suits brought with respect to payment for inpatient hospital services.

May 14, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

**BILL REPORTED**

Sept. 16, 1976. Reported favorably to the Senate (S. Rept. 94-1240), with the following amendments dealing with fraud and abuse:

**OFFICE OF CENTRAL FRAUD AND ABUSE CONTROL**

Establishes within the Department of Health, Education, and Welfare an Office of Central Fraud and Abuse Control.

**PROHIBITION AGAINST ASSIGNMENT OF CLAIMS FOR SERVICES**

Clarifies that the prohibition against assignment of Medicare and Medicaid claims to third parties, such as factoring firms, also applies to situations where a hospital or doctor tries to bypass the prohibition by using a power of attorney.

**DISCLOSURE OF OWNERSHIP AND FINANCIAL INFORMATION**

Requires disclosure by providers and suppliers of services under Medicare and Medicaid— including so-called Medicaid mills— to the Secretary of HEW and the Comptroller General of full and complete information as to the owners of the facilities; those sharing in the proceeds or fees; business dealings between the facilities and owners, and certified cost reports.

Excludes disclosure of persons with less than 5 percent interest and requires the Secretary and the States to have agreements with independent laboratories, independent pharmacies and independent durable medical equipment suppliers, who are paid directly with Government funds, under which such organizations would agree to provide access to their books and records pertaining to billing and paying for goods and services. Additionally, Federal personnel and the Comptroller General would have direct access to provider records under Medicaid on a basis similar to the access which State Medicaid program people now have.

Provides authority to the Secretary and the Comptroller General to duplicate records during the course of an investigation.

## TITLE AND DESCRIPTION

ACTION  
ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD

H.R. 12961★—Continued

## BILL REPORTED—Continued

## PENALTY FOR FRAUD

Allows fines of up to \$25,000.

## PROFESSIONAL STANDARDS REVIEW ORGANIZATIONS

Requires the Secretary to give priority to requests from a PSRO which desires to undertake review of care in "shared health care facilities"—the so-called Medicaid mills. The Secretary would give highest priority to requests from PSRO's in areas with substantial concentrations of these "shared health care facilities". The effect of having the PSRO voluntarily assume this responsibility for "shared facility" review might well result in determinations by the physicians of the PSRO that the care or patterns of practice of given practitioners do not meet professional standards or that care and services being provided are not medically necessary. Such findings by the PSRO preclude payment of Federal funds for the care and can also result in PSRO recommendation of suspension of eligibility to participate in Medicare or Medicaid. These latter provisions are sanctions available to the PSRO under present law which would be available in their review of care in "shared health care facilities." The PSRO would also be authorized, in cases where it encounters possible fraud, to refer such cases to appropriate State and Federal law enforcement agencies as well as to the Secretary of HEW.

Clarifies that, where the Secretary has delegated review responsibility to a PSRO, this review is binding for both Medicare and Medicaid; all other duplicative review requirements under other provisions of law terminate; and reiterates the legislative intent that the costs of PSRO operation are to be financed wholly by the Federal Government with respect to Medicare and Medicaid review activities.

Requires the Secretary to make payment for expenses incurred in defense of any suit, action or proceeding brought against a PSRO or to any member or employee in the performance of their duties and functions under the law.

## SENATE ACTION

Sept. 20, 1970. - Passed by the Senate, by voice vote (Congressional Record S10140), after adopting the committee amendments described above, by voice vote (Congressional Record S10140).

## HOUSE ACTION

Oct. 1, 1970.--House passed a motion to disagree to the Senate amendments, by voice vote (Congressional Record H12185).

## FURTHER SENATE ACTION

Oct. 1, 1970.--Senate passed a motion receding from its amendments, by voice vote (Congressional Record S17006).

## BILL SIGNED

Oct. 18, 1970.—Signed by the President.

(Public Law 94-552)

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)	
<b>H.R. 13069★</b>  To extend and increase the authorization for making loans to the unemployment fund of the Virgin Islands.	<b>Apr. 26, 1976</b>	<b>Apr. 28, 1976.</b> —Referred to Office of Management and Budget and Departments of the Treasury and Labor. <b>May 12, 1976.</b> —Reported favorably to the Senate (S. Rept. 94-819) with an amendment extending to the Northern Marianas, Social Security Act assistance programs applicable to the other territories (instead of supplemental security income and special social security benefits for the aged).
		<b>SENATE ACTION</b>
		<b>June 16, 1976.</b> —Passed by the Senate, by voice vote (Congressional Record S9420), after adopting the committee amendments described above, by voice vote (Congressional Record S9190).
		<b>HOUSE ACTION</b>
		<b>June 20, 1976.</b> —House disagreed to the Senate amendments, by voice vote (Congressional Record H6008).
		<b>FURTHER SENATE ACTION</b>
		<b>July 1, 1976.</b> —Senate agreed to a motion to recede from its amendments, by voice vote (Congressional Record S11377).
		<b>BILL SIGNED</b>
		<b>July 12, 1976.</b> —Signed by the President.
		<b>(Public Law 94-354)</b>
<b>H.R. 13272</b>  To amend sec. 407 of the Social Security Act to eliminate the present prohibition against payment of aid in the case of a family with an unemployed father who receives unemployment compensation, and, where possible, to eliminate the necessity of more than one registration for employment by an unemployed person.	<b>May 19, 1976</b>	<b>May 26, 1976.</b> —Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

TITLE AND DESCRIPTION	ACTION (ALL CONGRESSIONAL RECORD PAGE NUMBERS REFER TO DAILY CONGRESSIONAL RECORD)
<b>H.R. 13367★</b> June 11, 1976 To extend and amend the State and Local Fiscal Assistance Act of 1972, and for other purposes.	June 15, 1976.—Referred to Office of Management and Budget and Department of the Treasury. Aug. 13, 1976.—Report from Department of the Treasury (favorable, but recommends amendments). Aug. 27, 1976.—Report from Department of Commerce (prefers S. 1025).
<b>AMENDMENTS</b>	<b>PUBLIC HEARINGS</b>
<b>May 18, 1976</b> <b>No. 1</b> <b>(1653)</b> (Proxmire) Returns the revenue-sharing money to individual Federal income-tax payers unless the State legislatures, by law, specify that the funds should be distributed to the State and local units of government according to the revenue-sharing formula; and allows a State legislature to split the money by allowing a part of it to go for revenue sharing and a part of it returned as a tax refund.	<b>Aug. 25, 1976.—Public hearings.—Printed.</b>
<b>Aug. 30, 1976</b> <b>No. 2</b> <b>(2245)</b> (Scott of Pennsylvania) Authorizes the Secretary of the Treasury to issue full payment at the beginning of the fiscal year instead of forcing the jurisdiction to wait for four quarterly payments.	<b>BILL REPORTED</b>
<b>Aug. 30, 1976</b> <b>No. 3</b> <b>(2246)</b> (Scott of Pennsylvania) Permits government units to join together and publish their proposed use reports in the same newspaper.	<b>Sept. 3, 1976.—Reported favorably to the Senate (S. Rept. 94-1207), with the following amendments:</b>
<b>Sept. 13, 1976</b> <b>No. 4</b> <b>(2285)</b> (Hallaway) Provides that the Study of Revenue Sharing and Federalism be conducted by the Advisory Commission on Intergovernmental Relations.	<b>EXTENSION, FUNDING, AND AMOUNTS</b>
<b>Sept. 13, 1976</b> <b>No. 5</b> <b>(2286)</b> (Taft) Authorizes the Secretary to pay such overdue State and local government real estate and personal property taxes and penalties as are owed on the date of enactment of this section by any railroad in reorganization on account of the ownership, lease, operation by such railroad of any rail properties in the region, and any such taxes owed by any such railroad which become overdue after such date.	Renews the program for 5½ years; Provides \$6.9 billion entitlement payments for fiscal year 1977, with a \$150 million annual increase thereafter; and Increases the noncontiguous State adjustment amounts throughout the renewal period.
<b>Sept. 13, 1976</b> <b>No. 6</b> <b>(2287)</b> (Culver) Provides for a study by the National Commission on Revenue Sharing and Federalism of the (a) forces likely to affect the nature of the American Federal system in the short-term and long-term future and possible adjustments to such system, if any, which may be desirable, in light of future developments; and (b) the legal and operational aspects of the processes by which State and local governmental units allocate Federal general revenue-sharing funds among individual projects, especially the role played in such processes by long-term planning.	<b>DISTRIBUTION OF FUNDS</b>
<b>Sept. 13, 1976</b> <b>No. 7</b> <b>(2288)</b> (Culver) Provides that the Secretary shall make available to State and local units of government the economic and technical assistance necessary to encourage, develop, and implement long-range planning capabilities in the allocation and expenditure of Federal revenue-sharing funds.	Continues, basically, the present provisions relating to distribution of funds.
	<b>FISCAL REQUIREMENTS</b>
	Eliminates the requirements that localities spend revenue sharing funds in priority categories and that recipients not use revenue sharing to match other Federal programs. Revises the State maintenance of effort requirement in the act so that States must maintain their transfers to localities compared to a moving average of their previous transfers.
	<b>ELIGIBILITY REQUIREMENTS</b>
	Continues the local government eligibility requirements of current law, and eliminates an unused category of recipients ("other units of local government").
	<b>ACCOUNTING AND AUDITING REQUIREMENTS</b>
	Provides that where State or local law requires a financial audit of State and local revenues and expenditures, the same requirements are to be sufficient for revenue sharing funds. Where no statutory audit requirement exists, an independent audit of the recipient's financial statements is to be required every 3 years.
	<b>REPORTS, HEARINGS, AND PUBLIC PARTICIPATION</b>
	Provides a general requirement for public hearings, notification and publication of summary budgetary information (an exception to this general requirement is provided if a recipient holds public hearings after notice on the proposed uses of its own funds in which citizens can participate under generally applicable State or local law).
	<b>NONDISCRIMINATION</b>
	Strengthens the nondiscrimination provisions of current law by providing: (1) a general prohibition against discriminating on the basis of race, color, national origin or sex, with respect to any program or activity of a recipient government which program

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 13307★—Continued

## BILL REPORTED—Continued

or activity has been designated as receiving revenue sharing funds or which under all the facts and circumstances is demonstrated to be funded in whole or in part with revenue sharing funds;

- (2) a procedure which provides certain timetables under which the Treasury Department must seek compliance, and which can result in suspension of revenue sharing payments;
- (3) standing for citizens who, upon exhaustion of administrative remedies, can bring a civil action in an appropriate U.S. district or State court.

## STUDY OF FEDERAL FISCAL SYSTEM

Creates a 14-member Commission to study and evaluate our (and other) Federal systems in terms of the allocation of taxing and spending authorities; to study and evaluate State and local government organization to determine what general governments do and how they might relate to each other and to special districts in terms of service and financing responsibilities, as well as annexation and incorporation responsibilities. In addition, the Commission is to examine the effectiveness of Federal stabilization policies on local areas, and the effects of individual State and local fiscal decisions on aggregate economic activity, the quality of financial control and audit procedures that exists in our Federal system, and the formal and practical aspects of citizen participation in fiscal decisions in our Federal system. The Commission is to have 3 years to make its study and report to the President and Congress. The Commission is to be composed of the Speaker of the House, the Minority Leader of the House, the Majority and Minority Leaders of the Senate, two members of the Executive Branch, two Governors, two local government officials, two representatives of the business community and two representatives from labor.

## SENATE ACTION

Sept. 13, and 14, 1976.—Considered and passed by the Senate, by rollcall vote (No. 591), of 80 yeas, 4 nays (Congressional Record 815788), after taking the following action on amendments thereto:

**Amendments Adopted:**

- Long floor amendment* (UP amendment No. 442) to the committee amendment providing \$6.05 billion entitlement payments for fiscal year 1977, with a \$200 million annual increase thereafter, by voice vote, Sept. 13, Congressional Record 815694);
- Committee amendment (as modified) by the above (*Long amendment*), by voice vote (Congressional Record 815694);
- Weicker floor amendment* (UP amendment No. 445), calling for the National Commission on Revenue Sharing and Federalism to study the current allocation formulas under the act, by voice vote (Sept. 13, Congressional Record 815708);
- Bumpers floor amendment* (UP amendment No. 447), allowing a community in Arkansas to receive moneys from that State's Federal allotment for municipalities, by voice vote (Sept. 13, Congressional Record 815715);
- Scott of Pennsylvania floor amendment* (UP amendment No. 448), allowing Government units to join in publishing their proposed fund use reports, by voice vote (Sept. 13, Congressional Record 815718);

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 13307★—Continued

## SENATE ACTION—Continued

*Amendments Adopted—Continued*

*Gravel floor amendment* (U.P. amendment No. 450), restoring House provisions making prohibitions against discrimination on the basis of age and handicapped status in the use of revenue sharing funds, by rollcall vote (No. 586), of 60 yeas, 15 nays (Sept. 13, Congressional Record S15729);

*Gravel floor amendment* (U.P. amendment No. 451), providing that the prevailing party in a civil suit brought to enforce civil rights compliance in the use of revenue sharing funds may be awarded reasonable attorney's fees, by rollcall vote (No. 587), of 40 yeas, 35 nays (Sept. 13, Congressional Record S15730);

*Gravel floor amendment* (U.P. amendment No. 452), applying existing civil rights prohibitions and exemptions on religious discrimination to the revenue sharing program by rollcall vote (No. 588), of 59 yeas, 16 nays (Sept. 13, Congressional Record S15731);

*Hathaway amendment No. 2285, as amended*, providing that the Study of Revenue Sharing and Federalism, be conducted by the Advisory Commission on Intergovernmental Relations, by voice vote (Sept. 14, Congressional Record S15779);

*Culver floor amendment* (U.P. amendment No. 453), increasing the areas to be studied by the Advisory Commission on Intergovernmental Relations, by voice vote (Sept. 14, Congressional Record S15779);

*Culver floor amendment (modified)* (U.P. amendment No. 454), providing Federal assistance to States and local governments for purposes of long-range planning for utilization of revenue sharing funds, by voice vote (Sept. 14, Congressional Record S15781);

*Glenn floor amendment* (U.P. amendment No. 455), strengthening the law with regard to compliance with civil rights legislation where revenue sharing funds are involved, by voice vote (Sept. 14, Congressional Record S15781); and

*McGovern floor amendment* (U.P. amendment No. 457), providing that jurisdictions receiving annual entitlement of less than \$4,000, be paid in one lump sum at the end of the first quarter, by rollcall vote (No. 590), of 56 yeas, 30 nays (Sept. 14, Congressional Record S15785).

*Amendments Rejected:*

*McClure floor amendment* (U.P. amendment No. 443), making the disbursement of Federal funds to State and local governments relative to a fixed percentage of personal income tax receipts at the Federal level, by rollcall vote (No. 583), of 7 yeas, 70 nays (Sept. 13, Congressional Record S15706);

*Fannin floor amendment* (U.P. amendment No. 444), removing the Davis-Bacon Act provision from the extension of the State and Local Fiscal Assistance Act of 1972, by rollcall vote (No. 584), of 15 yeas, 62 nays (Sept. 13, Congressional Record S15707);

*Riden floor amendment* (U.P. amendment No. 446), providing that, beginning with fiscal year 1979, revenue sharing funds be subject to the appropriations process, by rollcall vote (No. 585), of 14 yeas, 62 nays (Sept. 13, Congressional Record S15713); and

*Javits floor amendment (modified)* (U.P. amendment No. 450), requiring monthly payments of revenue sharing funds instead of quarterly payments, by rollcall vote (No. 589), of 28 yeas, 57 nays (Sept. 14, Congressional Record S15783).

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 13367★—Continued

## CONFERENCE ACTION

Sept. 14, 1976.—Senate insisted on its amendments, requested a conference with the House, and named the following conferees: Messrs. Long, Talmadge, Nelson, Gravel, Hathaway, Faunin, Hansen, and Packwood.

Sept. 16, 1976.—House agreed to a conference with the Senate, and named the following conferees: Messrs. Brooks, Fountain, Fuqua, Mezvinsky, Burton, Drinan, Horton, Wydler, Brown, and Miss Jordan.

Sept. 20, 1976.—Conference report filed in the House (H. Rept. 94-1720), with the House receding from its disagreement to the amendment of the Senate with an amendment which is a complete substitute for the Senate amendment, and the Senate agreeing to the same. Agreements reached by the conferees follow:

## ELIMINATION OF PROHIBITION ON USE OF FUNDS FOR MATCHING

Eliminates the prohibition on State and local governments against the use of revenue sharing funds to match Federal grants received under other programs.

## ELIMINATION OF EXPENDITURE CATEGORIES

Eliminates the expenditure categories of the 1972 act.

## AMOUNT OF FUNDING

Raises from \$6.65 billion annually to \$6.85 billion annually after Oct. 1, 1977.

## LENGTH OF RENEWAL PERIOD

Follows the House bill by extending the program for 3½ years.

## NONCONTIGUOUS STATE ADJUSTMENT AMOUNTS

Applies the noncontiguous State adjustment to both the 3-factor and 5-factor formulas, and provides entitlement funding of up to \$3.585 million for the 9-month period January 1, 1977–September 30, 1977, and \$4.924 million for fiscal year 1978, 1979, and 1980.

## STATE MAINTENANCE OF EFFORT

Follows the Senate amendment.

## TREATMENT OF WAIVERS BY INDIAN TRIBES AND ALASKAN NATIVE VILLAGES

Follows the Senate amendment.

## SEPARATE LAW ENFORCEMENT OFFICERS IN LOUISIANA

Follows the Senate amendment.

## CURRENCY OF DATA

Follows the Senate amendment.

## PUBLIC PARTICIPATION PROVISIONS

## REPORT ON USE OF FUNDS

Requires a report on the use of funds by each State and local government which receives funds under this act, to be submitted to the Secretary at the close of the recipient government's fiscal period and which is to be available to the public for inspection, must show the amounts and purposes for which the funds have been appropriated, spent or obligated and the relationship of those funds to the relevant functional items in the government's budget.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 13367★—Continued

## CONFERENCE ACTION—Continued

## PUBLICATION

Requires each State and local government which expends funds received under this act in any fiscal period on or after Jan. 1, 1977, to take the following actions:

- A. at least 10 days prior to the budget hearing—
  1. publish in at least one newspaper of general circulation, the proposed uses of such funds together with a summary of its proposed budget and a notice of the time and place of the budget hearing; and
  2. make available for inspection by the public at the principal office of the State or local government the proposed use of funds, together with a summary of its proposed budget; and
- B. within 30 days after adoption of its budget as provided for under State or local law—
  1. make a summary of the adopted budget, including the proposed use of funds made available under this act, available for inspection by the public at the principal office of such State or local government; and
  2. publish in at least one newspaper of general circulation a notice of the availability for inspection of the information referred to immediately above.

## PUBLIC HEARINGS

Provides for both a hearing on the proposed use of funds received under this act and a budget hearing.

## NONDISCRIMINATION SECTION

## TYPE OF DISCRIMINATION PROHIBITED

Follows the Senate bill except that:

1. The prohibition against discrimination on account of handicapped status is not to apply to construction projects commenced prior to Jan. 1, 1977.
2. The provision pertaining to discrimination on the ground of handicapped status shall refer to discrimination with respect to "an otherwise qualified handicapped individual."

## APPLICATION OF PROHIBITIONS

Follows, essentially, the Senate procedure with a reduction in some of the time periods.

Provides the administrative law judge with discretion to terminate funds.

## AGREEMENTS BETWEEN AGENCIES

Follows the Senate amendment.

## CITIZEN REMEDIES

Follows the House provision.

## EXHAUSTION OF ADMINISTRATIVE REMEDIES

Considers administrative remedies "exhausted" upon expiration of the 90-day period following the date an administrative complaint is filed with the Office of Revenue Sharing or any other administrative enforcement agency which has entered into a cooperative agreement with the Office of Revenue Sharing, if within this time period of Office of Revenue Sharing or other administrative enforcement agency (1) fails to issue a determination on the merits of the complaint or (2) issues a determination that the recipient did not violate the nondiscrimination provision.



## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 13367★—Continued

## CONFERENCE ACTION—Continued

## ATTORNEYS FEES

Follows the Senate amendment.

## ACCOUNTING AND AUDITING PROVISIONS

Follows, generally, the Senate amendment.

## ELIGIBILITY REQUIREMENTS

Follows the Senate amendment.

## STUDY OF REVENUE SHARING AND FEDERALISM

Follows, essentially, the Senate amendment.

## SUBURBAN IMPROVEMENT DISTRICTS IN ARKANSAS

Omits the Senate amendment.

## FREQUENCY OF PAYMENT

Omits the Senate amendment.

## OPTIONAL FORMULA

Follows the House bill.

## ECONOMIC AND TECHNICAL ASSISTANCE

Omits the Senate amendment.

## HOUSE ACTION

Sept. 30, 1976.—Point of order was sustained against the conference report (Congressional Record H11802).

Sept. 30, 1976.—House rejected a motion to recede and concur in the Senate amendment with an amendment that would strike \$600 million entitlement funds over 3 years, by rollcall vote (No. 848), of 147 yeas, 252 nays (Congressional Record H11878).

Sept. 30, 1976.—House agreed to a motion to recede and concur in the Senate amendment with an amendment agreed to in conference, by rollcall vote (No. 839), of 292 yeas, 111 nays (Congressional Record H11860).

## FURTHER SENATE ACTION

Sept. 30, 1976. Senate agreed to the House amendment to the Senate amendment, by rollcall vote (No. 683), of 77 yeas, 4 nays (Congressional Record S17204).

## BILL SIGNED

Oct. 13, 1976.—Signed by the President.

(Public Law 94-488)

H.R. 13396★

May 17, 1976

May 26, 1976.—Referred to Office of Management and Budget, International Trade Commission, Department of the Treasury.

To authorize appropriations to the International Trade Commission for fiscal year 1977, to provide for greater efficiency in the administration of such Commission, and to provide for the continuation of certain reports by such Commission regarding synthetic organic chemicals.

(See action on H.R. 10612)

## ACTION

(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## TITLE AND DESCRIPTION

H.R. 13500★

June 10, 1976

June 15, 1976.—Referred to Office of Management and Budget and Department of the Treasury.

To amend the Internal Revenue Code of 1954 with respect to influencing legislation by public charities.

## BILL REPORTED

Sept. 29, 1976.—Reported favorably to the Senate (S. Rept. 94-1315), with an amendment striking all after the enacting clause\* and substituting an amendment relating to food stamps purchases by welfare recipients by giving the States an option, rather than a requirement, to withhold, at the option of the recipient, the amount of the AFDC grant needed to purchase the recipient's food stamp allotment and to distribute the food stamp coupon allotment along with the reduced cash grant.

## SENATE ACTION

Oct. 1, 1976.—Passed by the Senate, by voice vote (Congressional Record S17701), after adopting the following amendments thereto:

*Humphrey floor amendment* (VP amendment No. 530), requiring States to supplement the SSI program to pass along the Federal cost-of-living increases which are intended for recipients of this assistance, by voice vote (Congressional Record S17701), and *Committee amendments*, described above, by voice vote (Congressional Record S17701).

## HOUSE ACTION

Oct. 1, 1976.—House concurs in the Senate amendments, by voice vote (Congressional Record H12393).

## BILL SIGNED

Oct. 21, 1976.—Signed by the President.

(Public Law 94-585)

\*The substance of the bill has already been enacted by the Congress as part of the Tax Reform Act of 1976, H.R. 10612.

H.R. 13501★

May 17, 1976

May 20, 1976.—Referred to Office of Management and Budget and Departments of the Treasury and Health, Education, and Welfare.

To extend or remove certain time limitations and make other administrative improvements in the medicare program under title XVIII of the Social Security Act.

(Bill:

- (a) provides needed additional time during which the Congress can determine an appropriate policy regarding medicare reimbursement for the services of physicians in teaching hospitals;
- (b) avoids the rollback below fiscal year 1975 levels, of "prevailing charges" (used in determining medicare reimbursement for physicians' services); and
- (c) continues the practice, which the medicare program has followed since its inception, of updating "customary" and "prevailing" charges (used in determining physician reimbursement) each year as of July 1.)

## BILL REPORTED

June 27, 1976.—Reported favorably to the Senate (S. Rept. 94-993), with an amendment authorizing the Secretary of Health, Education, and Welfare to make adjustments in medicare nursing home reimbursement in certain areas of the country (such as Alaska) with unusually high cost levels.

## SENATE ACTION

June 30, 1976.—Passed by the Senate, by voice vote (Congressional Record S11139), after adopting the committee amendments, by voice vote (Congressional Record S11140).

## HOUSE ACTION

July 1, 1976.—House disagreed to the Senate amendment, by voice vote (Congressional Record H7000).

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 13501★—Continued

## FURTHER SENATE ACTION

July 1, 1976.—Senate agreed to a motion to recede from its amendment, by voice vote (Congressional Record S11377).

## BILL SIGNED

July 16, 1976.—Signed by the President.

(Public Law 94-368)

H.R. 14114★

June 15, 1976

To increase the temporary debt limit, and for other purposes.

(Increases the temporary debt limit from \$627 billion to \$636 billion through Sept. 30, 1976; \$682 billion through Mar. 31, 1977; and \$700 billion through Sept. 30, 1977; and increases from \$12 billion to \$17 billion the limitation on the amount of long-term bonds that may be issued bearing interest above 4¼ percent.)

June 17, 1976.—Referred to Office of Management and Budget and Department of the Treasury.

## COMMITTEE ACTION

June 25, 1976.—Reported favorably to the Senate (S. Rept. 94-995), with an amendment providing that if the enactment of the Tax Reform Act of 1976 (H.R. 10012) results in a fiscal year 1977 revenue loss of more than the \$15.3 billion provided in the first budget resolution, and if economic conditions warrant, then the Congress shall provide in the second budget resolution for reductions in fiscal year 1977 spending equal to the amount that the Tax Reform Act revenue loss exceeds \$15.3 billion.

June 25, 1976.—Rereferred to the Senate Budget Committee.

June 29, 1976.—Reported favorably to the Senate by the Budget Committee (S. Rept. 94-1014), with an amendment deleting the Finance Committee amendment and inserting the following language "the increases in temporary public debt limit provided in this bill are consistent with the expenditure, revenue, and debt figures recommended in the First Concurrent Resolution on the Budget for Fiscal Year 1977. Congress will review the limitations provided in this legislation as well as completed expenditure and revenue legislation, economic conditions and any unforeseen circumstances in developing its Second Concurrent Resolution on the Budget."

## SENATE ACTION

June 30, 1976.—Passed by the Senate, by voice vote (Congressional Record S11169), after adopting a *Long floor amendment* (VP amendment No. 151), deleting the amendments of the Finance Committee and the Budget Committee, by voice vote (Congressional Record S11168).

## BILL SIGNED

June 30, 1976.—Signed by the President.

(Public Law 94-334)

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

## H.R. 14484★

## SENATE ACTION

To make permanent the existing temporary authority for reimbursement of States for interim assistance payments under title XVI of the Social Security Act, to extend for 1 year the eligibility of supplemental security income recipients for food stamps, and to extend for 1 year the period during which payments may be made to States for child support collection services under pt. D of title IV of such act.

## AMENDMENTS

- June 28, 1976  
No. 1  
(1973)** (Taft) Allows 15 (rather than 10) working days to complete the reimbursement to States that have advanced payments for assistance to the needy, blind, and disabled persons not yet on the SSI rolls.
- June 28, 1976  
No. 2  
(1974)** (Long) (a) Permits the State to continue to exclude SSI recipients from food stamps provided that it enacts legislation which will provide them with an additional \$3 in monthly income starting July 1976 and, in future years, with an amount of additional income equal to the full amount of any increases in the Federal SSI benefit level; (b) add a new section to title IV-D to authorize the issuance of regulations on garnishment for the executive, legislative, and judicial branches and establishing various conditions and procedures to be followed in carrying out the garnishment provision; (c) require bonding of State and local employees who handle the collection or accounting of child support payments, and to require that individuals responsible for handling the money not be the same individuals who are responsible for the accounting of such money; (d) apply a flat 15-percent incentive payment to a political subdivision of a State or another State collecting the child support payments for another unit of Government; (e) extend the provisions in sec. 1115 of the Social Security Act authorizing research and demonstration projects related to the child support program with the amount authorized under the section increased from the present \$4 million to \$6 million a year; and (f) amend the annual reporting requirement now in law to specify the kinds of information to be included by the Secretary of Health, Education, and Welfare in his reports on activities under the child support program.

June 20, 1976.—Ordered held at the desk.

June 30, 1976.—Passed by the Senate, by voice vote (Congressional Record 811422), after adopting the following amendments thereto:

*Long floor amendment* (UP amendment No. 152), by voice vote (Congressional Record 811172);

(a) permitting the State to continue to exclude SSI recipients from food stamps provided that it enacts legislation which will provide them with an additional \$3 in monthly income starting July 1976 and, in future years, with an amount of additional income equal to the full amount of any increases in the Federal SSI benefit level;

(b) adding a new section to title IV D to authorize the issuance of regulations on garnishment for the executive, legislative, and judicial branches and establishing various conditions and procedures to be followed in carrying out the garnishment provision;

(c) requiring bonding of State and local employees who handle the collection or accounting of child support payments, and to require that individuals responsible for handling the money not be the same individuals who are responsible for the accounting of such money;

(d) applying a flat 15-percent incentive payment to a political subdivision of a State or another State collecting the child support payments for another unit of Government;

(e) extending the provisions in section 1115 of the Social Security Act authorizing research and demonstration projects to include projects related to the child support program with the amount authorized under the section increased from the present \$4 million to \$6 million a year; and

(f) amending the annual reporting requirement now in law to specify the kinds of information to be included by the Secretary of Health, Education, and Welfare in his reports on activities under the child support program;

*Long (for Nunn) floor amendment* (UP amendment No. 153), giving the State of Georgia time to resolve a problem regarding the treatment of child support collections for purposes of reimbursement, by voice vote (Congressional Record 811172);

*Taft amendment 1973 (as modified)* allowing 15 (rather than 10) working days to complete the reimbursement to States that have advanced payments for assistance to the needy, blind, and disabled persons not yet on the SSI rolls, by voice vote (Congressional Record 811173); and

*Long floor amendment* (UP amendment 150), limiting the provisions of the previously adopted amendment (relating to food stamps for SSI recipients, described above) to the State of California, by voice vote (Congressional Record 811421).

## HOUSE ACTION

July 1, 1976. Objection was heard to a request to consider the Senate amendments (Congressional Record H7160).

July 1, 1976. House disagreed to the Senate amendments, by voice vote (Congressional Record H7163), and returned the measure to the Senate.

## TITLE AND DESCRIPTION

ACTION  
(ALL CONGRESSIONAL RECORD PAGE NUMBERS  
REFER TO DAILY CONGRESSIONAL RECORD)

H.R. 14484★—Continued

## FURTHER SENATE ACTION

July 2, 1970.—Senate receded from its amendments, by voice vote (Congressional Record S11500).

## BILL SIGNED

July 14, 1970.—Signed by the President.

(Public Law 94-365)

(See action on H.R. 14514, relating to food stamps for SSI recipients)

H.R. 14514★

To permit a State which no longer qualifies for holding harmless treatment under the supplemental security income program to elect to remain a food stamp cashout State upon condition that it pass through a part of the 1970 cost-of-living increase in supplemental security income benefits and all of any subsequent increases in such benefits.

July 20, 1970.—Ordered placed on the Senate Calendar.

July 20, 1970.—Passed by the Senate, without amendment, by voice vote (Congressional Record S12850).

Aug. 10, 1970.—Signed by the President.

(Public Law 94-379)

H.R. 14970

Oct. 1, 1976

To extend the special unemployment assistance program for 1 year, and for other purposes.

H.R. 15571★

To amend ch. 21 of the Internal Revenue Code of 1954 and title II of the Social Security Act to provide that the payment of social security taxes by a nonprofit organization with respect to its employees shall constitute (for both tax and benefit purposes) a constructive filing by such organization of the certificate otherwise required to provide social security coverage for such employees if it has not received a refund or credit of such taxes, and to require the filing of such a certificate by any nonprofit organization which paid such taxes but received a refund or credit because it had not previously filed such certificate.

Oct. 1, 1976.—Ordered placed on the Senate Calendar.

Oct. 1, 1976.—Passed by the Senate, without amendment, by voice vote (Congressional Record S17590).

Oct. 19, 1976.—Signed by the President.

(Public Law 94-563)

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<p>(Introduced by Mr. Welcker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes.....</p>	S. 199	<p>(Introduced by Mr. Humphrey for himself and others.) To amend the Internal Revenue Code with respect to nonrecognition of gain from the sale or exchange of a residence.....</p>	S. 567
<p>(Introduced by Mr. Bayh for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes.....</p>	S. 227	<p>(Introduced by Mr. Bartlett for himself and others.) To amend Public Law 88-482.....</p>	S. 595
<p>(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the tax on the amounts paid for communication services shall not apply to the amount of the State and local taxes paid for such services.....</p>	S. 232	<p>(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the preservation and rehabilitation of historic buildings and structures and the rehabilitation of other property and for other purposes..</p>	S. 667
<p>(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....</p>	S. 888	<p>(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax relief to small businesses.....</p>	S. 1119
<p>(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....</p>	S. 410	<p>(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....</p>	S. 1183
		<p>(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....</p>	S. 1306
		<p>(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide assistance to taxpayers.....</p>	S. 1925

ABOUREZK, JAMES, South Dakota—Continued

<p>(Introduced by Mr. Hartke for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide for Federal participation in the costs of the social security program, with a substantial increase in the contribution and benefit base and with appropriate reductions in social security taxes to reflect the Federal Government's participation in such costs.</p>	S. 2055
<p>(Introduced by Mr. McIntyre for himself and others.) To amend the provisions of the Social Security Act to consolidate the wages by employers for income tax withholding and old-age, survivors, and disability insurance purposes, and for other purposes.</p>	S. 2158
<p>(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.</p>	S. 2157
<p>(Introduced by Mr. Byrd of Virginia for himself and others.) To amend the Internal Revenue Code of 1954 to provide that certain Government publications, including the Congressional Record received by Members of Congress, shall not be treated as capital assets, thereby denying a deduction for contributions of such publications.</p>	S. 2190
<p>(Introduced by Mr. Mondale for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the estate tax exemption, to provide that certain farmland included in the gross estate be valued according to its use as farmland, and for other purposes.</p>	S. 2394
<p>(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to freeze medicare deductibles.</p>	S. 2440
<p>(Introduced by Mr. McGovern for himself and others.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the State tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes.</p>	S. 2875
<p>(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.</p>	S. 2925
<p>(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.</p>	S. 3036
<p>To amend the Tariff Schedules of the United States to adjust the rates of duty on jade.</p>	S. 3623

SENATE CONCURRENT RESOLUTIONS

<p>(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.</p>	S. Con. Res. 2
<p>(Introduced by Mr. Bayh for himself and others.) To express opposition to proposed curtailment of benefits under medicare.</p>	S. Con. Res. 24
<p>(Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly.</p>	S. Con. Res. 86
<p>(Introduced by Mr. Abourezk for himself and others.) Relating to increases in social security benefits.</p>	S. Con. Res. 131

SENATE JOINT RESOLUTIONS

<p>(Introduced by Mr. Kennedy for himself and others.) To require the submission and approval by the Congress of fees on oil imports.</p>	S.J. Res. 0
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SENATE RESOLUTIONS

<p>(Introduced by Mr. Chiles for himself and others.) To have the President reconsider his announced intention of imposing under Presidential powers a tariff of up to \$3 a barrel on all imported oil and to permit the Congress to fully consider this proposal in conjunction with the other energy measures put forth by the President.</p>	S. Res. 11
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AMENDMENTS

<p>(Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion for oil and gas with a 3,000 barrel per day exemption for independent producers. Royalty owners and producers with retail outlets or who are engaged in refining would not be entitled to this exception.</p>	Amdt. 72 to H.R. 2168
<p>To strike Finance Committee provision granting tax credit for purchase of a principal residence.</p>	Amdt. 154 to H.R. 2166
<p>(Introduced by Mr. Humphrey for himself and others.) To extend period for reinvestment of proceeds from the sale of a personal residence.</p>	Amdt. 159 to H.R. 2166
<p>(Introduced by Mr. McIntyre for himself and others.) To provide tax credit for solar energy equipment.</p>	Amdt. 1237 to H.R. 7727
<p>(Introduced by Mr. Beall for himself and others.) Tax incentives to encourage the preservation and rehabilitation of historic structures.</p>	Amdt. 1006 to H.R. 10612
<p>Deletion of 12-percent investment tax credit for coal pipeline equipment.</p>	Amdt. 2134 to H.R. 10612
<p>Deletion of 12-percent investment tax credit for coal processing equipment and shale oil conversion equipment.</p>	Amdt. 2135 to H.R. 10612

ALLEN, JAMES B., Alabama

- (Introduced by Mr. Welcker for himself and others.)  
To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes..... S. 190
- (Introduced by Mr. Church for himself and others.)  
To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes..... S. 348
- (Introduced by Mr. Byrd of West Virginia for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis..... S. 1372
- (Introduced by Mr. Curtis for himself and others.)  
To amend sec. 103 of the Internal Revenue Code of 1954..... S. 1040
- (Introduced by Mr. Byrd of West Virginia for himself and Mr. Allen.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax to increase the estate tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes..... S. 2187
- (Introduced by Mr. Bentsen for himself and others.)  
To amend the Internal Revenue Code of 1954 to provide a tax incentive to stimulate increased employment in the private sector..... S. 2020
- (Introduced by Mr. Muskie for himself and others.)  
To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes..... S. 2925
- (Introduced by Mr. Allen for himself and Mr. Sparkman.) To amend sec. 543(a) of the Internal Revenue Code of 1954 relating to the definition of personal holding company income..... S. 3288
- To amend the Internal Revenue Code of 1954 to provide that Federal employment tax provisions shall not apply to certain individuals..... S. 3446
- (Introduced by Mr. Chiles for himself and others.)  
To amend the Tariff Schedules of the United States to impose a duty on imports of shrimp, to limit the quantity of shrimp which may be imported into the United States during any calendar year, and for other purposes..... S. 8720

- (Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes..... S. 3801
- To amend pt. D of title IV of the Social Security Act to limit the amount of an individual's wages which is subject to garnishment thereunder, for the enforcement of child support and alimony obligations, to 50 percent of such wages (or such lower amount as may be provided by State law..... S. 3808

SENATE CONCURRENT RESOLUTIONS

- (Introduced by Mr. Church for himself and others.)  
To oppose increases in medical costs for the elderly..... S. Con. Res. 80

AMENDMENTS

- To increase estate tax exemption to \$200,000, estate tax marital deduction, and alternate valuation method for certain real property..... Amdt. 139 to H.R. 2166
- Re: Finance Committee amendment in the nature of a substitute plus limitation on allowance for percentage depletion for oil and natural gas production..... Amdt. 179 to H.R. 2166
- Exemption from employment taxes for individuals providing companion sitting placement services... Amdt 1809 to H.R. 10612
- (Introduced by Mr. Helms for himself and others.)  
Deletion of \$50 floor on individual deduction for State and local gasoline taxes..... Amdt. 1879 to H.R. 10612
- Increase in tax credit for purchases of recyclable glass and plastics..... Amdt. 1906 to H.R. 10612
- Modification of tax treatment of income from lease of intangible property as personal holding company income..... Amdt. 2106 to H.R. 10612
- (Introduced by Mr. Sparkman for himself and others.) Modification of minimum tax provisions on construction period interest and excess investment interest attributable to low- and moderate-income residential rental property; modification of depreciation recapture rules for low- and moderate-income rental property; and extension of 5-year rapid amortization for rehabilitation of low-income housing..... Amdt. 2142 to H.R. 10612
- To eliminate requirement that the Government pay interest to the taxpayer on the amount of refund due him..... Fl. amdt. to H.R. 10612
- To increase from 5 to 10 percent the tax credit for glass and plastic purchased for recycling..... Fl. amdt. to H.R. 10612
- To eliminate the \$240 million funding for child care services..... Fl. amdt. to H.R. 12456



## BAKER, HOWARD H., Jr., Tennessee

(Introduced by Mr. Brock for himself and others.) To amend the State and Local Fiscal Assistance Act of 1972 to make Federal revenue sharing a permanent program to provide for periodic increases in the dollar amounts of revenue returned to the States under that act to offset the effects of inflation, and to eliminate certain restrictions on the purposes for which local governments may use funds obtained under the act.....	S. 11	(Introduced by Mr. McIntyre for himself and Mr. Baker.) To amend the Internal Revenue Code of 1954 and the Social Security Act to provide a comprehensive program of health care by strengthening the organization and delivery of health care insurance (including coverage for medical catastrophes) available to all Americans, and for other purposes .....	S. 1438
(Introduced by Mr. Welker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes.....	S. 100	(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....	S. 1906
(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the tax on the amounts paid for communication services shall not apply to the amount of the State and local taxes paid for such services.....	S. 232	(Introduced by Mr. Baker for himself and Mr. Stafford.) To authorize appropriations for the construction of certain highways in accordance with title 23 of the United States Code, and for other purposes.....	S. 2078
(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the preservation and rehabilitation of historic buildings and structures and the rehabilitation of other property, and for other purposes.....	S. 667	(Introduced by Mr. Bartlett for himself and Mr. Baker.) To amend title XX of the Social Security Act .....	S. 2336
(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.....	S. 985	(Introduced by Mr. Hartke for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to change the excise tax on the investment income of private foundations from 4 percent to 2 percent.....	S. 2348
(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the estate tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes .....	S. 1173	(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....	S. 2475
(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....	S. 1183	(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to continue the present rates of certain taxes used to provide revenue to the highway trust fund for an additional two years, and to amend the Highway Revenue Act of 1956 to continue such fund for the same period.....	S. 2729
(Introduced by Mr. Beall for himself and others.) To amend title II of the Social Security Act to increase to \$5,100 the annual amount which individuals may earn without suffering deductions from benefits on account of excess earnings.....	S. 1286	(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations .....	S. 2832
		(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2925
		<b>AMENDMENTS</b>	
		(Introduced by Mr. Inouye for himself and others.) Deletion of limitation on deductions for foreign conventions .....	Amdt. 1829 to H.R. 10012
		(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy saving expenditures by homeowners.....	Amdt. 1481 to H.R. 11896

## BARTLETT, DEWEY F., Oklahoma

- (Introduced by Mr. Brock for himself and others.)  
To amend the State and Local Fiscal Assistance Act of 1972 to make Federal revenue sharing a permanent program to provide for periodic increases in the dollar amounts of revenue returned to the States under that act to offset the effects of inflation, and to eliminate certain restrictions on the purposes for which local governments may use funds obtained under the act.....
- S. 11
- (Introduced by Mr. Domenici for himself and others.) To amend the Internal Revenue Code of 1954 to allow an income tax credit or an income tax deduction for certain expenditures of a taxpayer relating to the thermal design of the residence of such taxpayer.....
- S. 168
- To prohibit the use of Health, Education, and Welfare funds for abortion.....
- S. 318
- (Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....
- S. 410
- (Introduced by Mr. Bartlett for himself and others.)  
To amend Public Law 88-482.....
- S. 595
- (Introduced by Mr. Fong for himself and others.)  
To amend title II of the Social Security Act to increase the increment in old-age benefits to individuals who delay their retirement beyond age 65.....
- S. 829
- (Introduced by Mr. Bellmon for himself and Mr. Bartlett.) To provide that certain rural hospitals shall be exempt for a period of 18 months from the requirements and provisions of title XI of the Social Security Act relating to professional standards review organizations, and from the 1972 amendments to titles XVIII, XIX, and V of such act (and the recently approved regulations relating thereto) on utilization review and utilization control under the medicare, medicaid, and maternal and child health programs; and to provide for a 6-month study of alternative methods of utilization review and utilization control for such hospitals.....
- S. 848
- (Introduced by Mr. Curtis for himself and others.)  
To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the estate tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes.....
- S. 1173
- (Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....
- S. 1625
- (Introduced by Mr. Curtis for himself and others.)  
To amend title IV of the Social Security Act to improve and make more realistic various provisions relating to eligibility for aid to families with dependent children and the administration of the aid to families with dependent children program, and for other purposes.....
- S. 1719
- To amend the Internal Revenue Code of 1954 to increase from \$1,000,000 to \$10,000,000 the exemption from industrial development bond treatment for certain small issues.....
- S. 1977
- (Introduced by Mr. Bartlett for himself and Mr. Thurmond.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax and to provide an alternate method of valuing certain real property for estate tax purposes.....
- S. 2036
- (Introduced by Mr. Bartlett for himself and Mr. Baker.) To amend title XX of the Social Security Act.....
- S. 2336
- (Introduced by Mr. Packwood for himself and others.) To provide that income from certain public entertainment activities conducted by organizations described in section 501(c) (3), (4), or (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.....
- S. 2404
- (Introduced by Mr. Curtis for himself and others.)  
To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....
- S. 2475
- (Introduced by Mr. Fannin for himself and others.)  
To amend the Internal Revenue Code of 1954 to allow a deduction with respect to the exhaustion of geothermal steam and geothermal resources.....
- S. 2608
- To extend from Feb. 1, 1976, to Oct. 1, 1977, the period during which payment may be made for certain child day-care services under titles IV and XX of the Social Security Act without regard to certain new staffing standards imposed by or under such title XX.....
- S. 2686
- To amend the Internal Revenue Code of 1954 to reduce the excise tax based on investment income of private foundations.....
- S. 2829
- To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax and to provide an alternate method of valuing certain real property for estate tax purposes.....
- S. 2885
- (Introduced by Mr. Bartlett for himself and others.)  
To facilitate in a realistic manner the implementation by States of child day care services programs under title XX of the Social Security Act.....
- S. 3266
- To amend the Internal Revenue Code of 1954 to revise certain inequitable provisions relating to the limitations on percentage depletion in the case of oil and gas wells.....
- S. 3271

## BARTLETT, DEWEY F., Oklahoma—Continued

To amend the Internal Revenue Code of 1954 to exclude the value of the principal residence of a decedent from the decedent's gross estate, to increase the estate tax where the estate consists largely of interest in a closely held business, to extend the date on which the first installment of estate tax is due, and to terminate the interest payment requirement on installments of the estate tax.....	S. 3250	To retain percentage depletion allowance for producers with average daily production of up to 2,000 barrels of oil or 12 million cubic feet of natural gas.....	Fl. amdt. to H.R. 2166
(Introduced by Mr. Bartlett for himself and Mr. Bellmon.) To amend the Internal Revenue Code of 1954 to exempt certain organizations from private foundation status.....	S. 3342	To give credit on the plowback to independent operators who would be using used equipment.....	Fl. amdt. to H.R. 2166
To amend the Emergency Unemployment Compensation Act of 1974 to provide that compensation payable to an individual thereunder shall be reduced (but not below zero) by the amount of periodic benefits payable to such individual under a pension system, and to amend the Federal-State Extended Unemployment Compensation Act of 1970 to limit Federal financial participation in compensation payments thereunder to an individual to the portion thereof which is in excess of any such periodic benefits payable to such individual.....	S. 3520	To give credit on the plowback to independent operators who would be using used equipment.....	Fl. amdt. to H.R. 2166
To require an annual contribution to the United States from U.S. territories and possessions which impose income taxes.....	S. 3544	To provide that the chief executive officer of each territory or possession of the United States which imposes an income tax on the citizens and residents of such territory or possession shall pay to the United States, an amount equal to 30 per centum of the sum of the amounts paid by the citizens or residents of such territory or possession.....	Amdt. 2275 to H.R. 8283
(Introduced by Mr. Laxalt for himself and others.) To amend medicare and medicaid provisions so they relate to rural health care facilities.....	S. 3601	To impose quotas on the importation of certain meats into the United States.....	Amdt. 2274, to H.R. 8646
		To increase to \$10,000,000, the exemption from industrial development bond treatment for certain small issues.....	Amdt. 2291 to H.R. 8646
		(Introduced by Mr. Bartlett for himself and Mr. Tower.) To delay until Oct. 1, 1977, the effective date of the standards.....	Amdt. 1355 to H.R. 9803
		(Introduced by Mr. Bartlett for himself and Mr. Tower.) To permit States to waive the Federal staffing requirements in the case of child care centers and group day care homes which meet State standards if the children receiving federally funded care represent no more than 30% of the total number of children served (or 10 children in the case of a center).....	Amdt. 1356 to H.R. 9803
		(Introduced by Mr. Puckwood for himself and Mr. Bartlett.) To delete implementation of Federal day care staffing ratios.....	Amdt. 1357 to H.R. 9803
		(Introduced by Mr. Ford for himself and others.) Re: Armed Forces health professional scholarship exclusion.....	Amdt. 1639 to H.R. 10612
		(Introduced by Mr. Helms for himself and others.) Deletion of \$70 floor on individual deduction for State and local gasoline taxes.....	Amdt. 1879 to H.R. 10612
		(Introduced by Mr. Taft for himself and others.) Inflation adjustment for tax rates and the standard deduction.....	Amdt. 1902 to H.R. 10612
		Modification of limitation on deduction for business use of personal residence.....	Amdt. 2172 to H.R. 10612
		Modification of rules relating to limitations on percentage depletion in the case of oil and gas wells where there is a transfer of oil and gas property to a related party.....	Amdt. 2173 to H.R. 10612
		To broaden provisions of the law allowing transfers of oil and gas property within the same controlled group or family.....	Fl. amdt. to H.R. 10612
		To broaden the definition of business uses of homes to include such use for management or maintenance of income producing property.....	Fl. amdt. to H.R. 10612
<b>AMENDMENTS</b>			
To limit percentage depletion allowance for producers required to be reinvested.....	Amdt. 246 to H.R. 2166		
To limit percentage depletion allowance for producers required to be reinvested.....	Amdt. 247 to H.R. 2166		
To limit percentage depletion allowance for producers required to be reinvested.....	Amdt. 248 to H.R. 2166		
To limit percentage depletion allowance for producers required to be reinvested.....	Amdt. 249 to H.R. 2166		
To retain depletion allowance for deep wells.....	Amdt. 250 to H.R. 2166		
To allow modification of plowback provision.....	Amdt. 251 to H.R. 2166		
To allow modification of plowback provision.....	Amdt. 252 to H.R. 2166		
To retain depletion allowance for controlled old oil..	Amdt. 253 to H.R. 2166		
To retain production from Alaskan wells on the Outer Continental Shelf and deep wells.....	Amdt. 254 to H.R. 2166		
To retain production from Alaskan wells on the Outer Continental Shelf and deep wells.....	Amdt. 255 to H.R. 2166		
To exempt stripper wells from plowback requirement.....	Amdt. 256 to H.R. 2166		

## BAYH, BIRCH, Indiana

(Introduced by Mr. Kennedy for himself and others.) To create a national system of health security.....	S. 3	(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.....	S. 985
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.....	S. 104	(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....	S. 1183
(Introduced by Mr. Bayh for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes.....	S. 227	(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income the amount of certain cancellations of indebtedness under student loan programs.....	S. 1344
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage, under the supplementary medical insurance benefits program established by part B of such title, of one routine physical checkup each year and for preventive care for individuals insured under such program.....	S. 308	(Introduced by Mr. Eagleton for himself and Mr. Bayh.) To authorize the Secretary of Health, Education, and Welfare to postpone the effective date of certain requirements imposed on States by Public Law 93-647 with respect to child support programs in the case of States which require additional time in which to implement the policies, programs, and activities so required.....	S. 1638
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase to \$4,800 the amount of outside earnings permitted each year without deductions from benefits thereunder.....	S. 357	(Introduced by Mr. Bayh for himself and Mr. Leahy.) To amend the Internal Revenue Code of 1954 to permit a parent who supports a handicapped child to take a personal exemption for that child even though the child earns more than \$750.....	S. 1683
(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....	S. 388	(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers, and to permit the payment of benefits to a married couple on their combined earnings record where that method of computation provides a higher combined benefit.....	S. 1729
(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....	S. 390	(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....	S. 1906
(Introduced by Mr. Bentsen for himself and Mr. Bayh.) To amend the Trade Act of 1974 to clarify the application of the Generalized System of Preferences to certain countries.....	S. 394		
(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for coverage under part B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer.....	S. 451		
(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 525		
(Introduced by Mr. Taft for himself and others.) To provide for the certification of certain historic barns and to provide a tax credit for the costs of maintaining the exterior appearance and structural soundness of such barns.....	S. 647		

## BAYH, BIRCH, Indiana—Continued

To amend the Internal Revenue Code of 1964 so as not to allow a deduction for amounts paid under certain disability compensation plans if such plan reduces disability benefits to compensate for increases in social security benefits paid to disabled employees.....	S. 2076	<b>SENATE CONCURRENT RESOLUTIONS</b>	(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.....	S. Con. Res. 2
(Introduced by Mr. Bayh for himself and Mr. Buckley.) To amend the Internal Revenue Code of 1964 to permit State legislators to deduct certain living expenses.....	S. 2134	(Introduced by Mr. Javits for himself and others.) Relating to Emergency Unemployment Compensation.....	S. Con. Res. 34	
(Introduced by Mr. McIntyre for himself and others.) To amend the provisions of the Social Security Act to consolidate the wages by employers for income tax withholding and old-age, survivors, and disability insurance purposes, and for other purposes.....	S. 2166	(Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly.....	S. Con. Res. 86	
(Introduced by Mr. Packwood for himself and others.) To provide that income from certain public entertainment activities conducted by organizations described in section 501(c) (3), (4), or (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.....	S. 2404	(Introduced by Mr. Dole for himself and others.) Urging the President to seek elimination of discriminatory trade practices of the European Economic Community concerning imported vegetable protein products.....	S. Con. Res. 108	
(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 2446	<b>AMENDMENTS</b>	(Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion for oil and gas with a 3,000 barrel per day exemption for independent producers. Royalty owners and producers with retail outlets or who are engaged in refining would not be entitled to this exception.....	Amdt. 72 to H.R. 2166
(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1964 to modify the charitable distribution requirements imposed upon foundations.....	S. 2476	To increase tax rebate to \$300 maximum, \$200 optional tax credit in lieu of deduction for personal exemption increase in earned income credit to 10% and addition of all other provisions contained in the House-passed version of H.R. 2166, without the provision eliminating percentage depletion for oil and gas.....	Amdt. 147 to H.R. 2166	
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to provide for the furnishing of outpatient rehabilitation services.....	S. 2506	(Introduced by Mr. Pastore for himself and others.) To provide retroactive social security increase.....	Amdt. 177 to H.R. 2166	
To establish a Temporary National Economic Committee, and for other purposes.....	S. 2724	(Introduced by Mr. Pastore for himself and others.) To provide a retroactive social security increase.....	Amdt. 241 to H.R. 2166	
(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1964 with respect to lobbying by certain types of exempt organizations.....	S. 2832	(Introduced by Mr. Eagleton for himself and others.) To rescind the present \$2 tariff on oil and removes the President's authority to impose any future tariffs or fees on imported petroleum or petroleum products.....	Amdt. 855 to H.R. 7706	
(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2925	(Introduced by Mr. Eagleton for himself and others.) To rescind the present \$2 tariff on oil and remove the President's authority to impose any future tariffs or fees on imported petroleum or petroleum products.....	Amdt. 856 to H.R. 7715	
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1964 to deny certain benefits to taxpayers who participate in or cooperate with the boycott of Israel.....	S. 3138	(Introduced by Mr. Cranston for himself and others.) To provide deduction for certain expenses of State legislators.....	Amdt. 1209 to H.R. 7727	
		(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy-saving expenditures by homeowners.....	Amdt 1316 to H.R. 7727	

## BAYH, BIRCH, Indiana—Continued

## AMENDMENTS—Continued

Re: Increase in estate tax exemption and special rules for family farms.....	Amdt. 1674 to H.R. 10012
(Introduced by Mr. Brooke for himself and others.)	
Tax credit for insulation and other energy conserving alterations of principal residence.....	Amdt. 1932 to H.R. 10012
Continuation of sick pay exclusion for certain individuals .....	Amdt. 2156 to H.R. 10012
To retain limited exclusion from taxable income of sick pay for taxpayers with adjusted income of \$15,000 a year or less.....	Fl. amdt. to H.R. 10012
(Introduced by Mr. Brooke for himself and others.)	
To provide a tax credit for energy saving expenditures by homeowners.....	Amdt. 1431 to H.R. 11808

## BEALL, J. GLENN, JR., Maryland

<p>(Introduced by Mr. Brock for himself and others.) To amend the State and Local Fiscal Assistance Act of 1972 to make Federal revenue sharing a permanent program to provide for periodic increases in the dollar amounts of revenue returned to the States under that act to offset the effects of inflation, and to eliminate certain restrictions on the purposes for which local governments may use funds obtained under the act...</p>	S. 11	<p>(Introduced by Mr. Scott of Pennsylvania, for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally-assisted programs.....</p>	S. 445
<p>(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exemption from income taxation for certain income of condominium housing associations, homeowner associations, and cooperative housing corporations.....</p>	S. 63	<p>To permit withholding of State income taxes from compensation of members of the Armed Forces...</p>	S. 556
<p>(Introduced by Mr. Mathias for himself and others.) To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances.....</p>	S. 80	<p>(Introduced by Mr. Bentsen for himself and others.) To provide an income tax credit for savings for the payment of postsecondary educational expenses.....</p>	S. 666
<p>(Introduced by Mr. Mathias for himself and others.) To provide that income from entertainment activities held in conjunction with a public fair conducted by an organization described in sec. 501 (c), (3) and (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.....</p>	S. 89	<p>(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the preservation and rehabilitation of historic buildings and structures and the rehabilitation of other property and for other purposes.....</p>	S. 667
<p>(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to provide that a married individual who files a separate return shall be taxed on his or her earned income at the same rate as an unmarried individual.....</p>	S. 93	<p>(Introduced by Mr. Fong for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....</p>	S. 829
<p>(Introduced by Mr. Hansen for himself and others.) To amend pt. B of title XI of the Social Security Act, professional standards review, to provide for the review of dental services by dentists.....</p>	S. 153	<p>To amend the Internal Revenue Code of 1954 to remove the 2-year limitation during which an individual may qualify as a surviving spouse.....</p>	S. 912
<p>(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....</p>	S. 390	<p>(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1946; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.....</p>	S. 985
<p>(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....</p>	S. 410	<p>(Introduced by Mr. Hatfield for himself and others.) To amend sec. 121 of the Internal Revenue Code of 1954 to increase the exclusion from gross income of gain from the sale of a residence by an individual who is 65 years or older.....</p>	S. 1142
		<p>(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....</p>	S. 1183
		<p>(Introduced by Mr. Beall for himself and Mr. Mathias.) To amend title II of the Social Security Act to provide a special rule for determining insured status, for purposes of entitlement of disability insurance benefits, of individuals whose disability to meningioma or other brain tumor...</p>	S. 1227

## BEALL, J. GLENN, JR., Maryland—Continued

(Introduced by Mr. Beall for himself and others.) To amend title II of the Social Security Act to increase to \$5,100 the annual amount which individuals may earn without suffering deductions from benefits on account of excess earnings.....	S. 1286	To amend the Tariff Schedules of the United States with respect to certain footwear.....	S. 2215
(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income the amount of certain cancellations of indebtedness under student loan programs.....	S. 1344	To establish, within the medicare system, a special program of long-term care services for individuals covered under pt. B of medicare, receiving SSI benefits, or eligible to enroll under pt. B of medicare; to establish special Federal, and provide for the establishment of special State and local, administrative organizations to administer such programs; and for other purposes.....	S. 2702
(Introduced by Mr. Beall for himself and Mr. Domenici.) To amend the Internal Revenue Code of 1954 to provide a bicentennial celebration contribution tax credit.....	S. 1444	To amend the Social Security Act to change the standard of liability and to provide for expenses of legal counsel in certain civil suits, actions, and proceedings against Professional Standards Review Organizations, and members, directors, trustees, employees, officials, and consultants thereto.....	S. 2782
(Introduced by Mr. Case for himself and others.) To exempt State lotteries from certain Federal prohibitions and for other purposes.....	S. 1485	(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....	S. 2832
(Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare.....	S. 1504	(Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to treat Federal retirement system income the same as social security income to the extent that such retirement income does not exceed the sum of old-age benefits which may be received under title II of the Social Security Act and amounts which may be earned without reducing such benefits.....	S. 2870
(Introduced by Mr. Taft for himself and others.) To revise and improve the program of supplemental security income established by title XVI of the Social Security Act.....	S. 1514	(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2925
(Introduced by Mr. Tunney for himself and others.) To amend sec. 44 of the Internal Revenue Code of 1954 (relating to credit for purchase of new principal residence) to provide that the lowest offering price requirement be limited to offers after Dec. 31, 1974, and to expedite the prescribing of final regulations relating to such sec. 44.....	S. 1621	(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the modification of certain facilities and vehicles so as to remove architectural and transportation barriers to the handicapped and elderly.....	S. 3316
(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....	S. 1625	(Introduced by Mr. Beall for himself and Mr. Metcalf.) To amend the Internal Revenue Code of 1954, the Social Security Act, and other laws to replace certain public assistance programs and food stamps with a family allowance system and to provide for a reduction-in-taxes.....	S. 3335
(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to provide that no interest is payable on income tax deficiencies in the case of returns prepared by the Internal Revenue Service until the expiration of 90 days after notice to the taxpayer of such deficiency.....	S. 1652	To provide for a refund of the social security taxes paid in by an individual who has attained age 65 but is not insured for benefits under title II of the Social Security Act.....	S. 3733
(Introduced by Mr. Ribicoff for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis.....	S. 1685	To amend the Internal Revenue Code of 1954 to allow a credit for amounts paid by certain individuals over age 65 for qualifying real property taxes and rent constituting real property taxes with respect to such individuals principal residence.....	S. 3754
(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide assistance to taxpayers.....	S. 1925		
(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....	S. 2157		



## BEALL, J. GLENN, JR., Maryland—Continued

(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes..... S. 3801

## AMENDMENTS

To allow historically significant buildings which are located in "historic districts" established by State and/or local governments to receive the tax benefits in title II of S. 607..... Amdt. 1325 to S. 607

(Introduced by Mr. Beall for himself and Mr. Goldwater.) Re: Condominium associations and cooperative housing corporations maintaining common areas to be exempt from Federal income taxes..... Amdt. 170 to H.R. 2160

(Introduced by Mr. Hathaway for himself and others.) Provides that individuals engaged in small fishing operations on a share basis shall be covered under social security as self employed persons rather than as employees..... Amdt. 1075 to H.R. 7727

(Introduced by Mr. Mondale for himself and others.) To allow deferral of tax on distribution of a qualified pension, profit-sharing or stock bonus plan if the funds are rolled over into a new qualified plan or an individual retirement account which conforms to the rules established in the Employee Retirement Income Security Act of 1974... Amdt. 1153 to H.R. 7727

Relating to tax-exempt status of condominium, cooperative, and homeowner associations..... Amdt. 1203 to H.R. 7727

To provide tax incentives for the preservation and rehabilitation of historic structures..... Amdt. 1297 to H.R. 7727

Relating to tariff on certain types of unaperted rubber footwear..... Amdt. 1298 to H.R. 7727

To permit withholding of State income taxes for Armed Forces personnel..... Amdt. 1299 to H.R. 7727

To substitute a different test of liability in conducting PSRO review and providing funds toward the costs of defending suits against a PSRO with respect to review activities..... Amdt. 1292 to H.R. 10284

To provide medicare coverage of durable medical equipment for residents of institutions..... Amdt. 1293 to H.R. 10284

(Introduced by Mr. Beall for himself and Mr. Taft.) Transition rule for exclusion of disability pensions received by totally or partially disabled Federal employees..... Amdt. 1880 to H.R. 10612

(Introduced by Mr. Stone for himself and others.) Waiver of interest resulting from errors by IRS in preparing tax returns..... Amdt. 1886 to H.R. 10612

(Introduced by Mr. Beall for himself and others.) Tax incentives to encourage the preservation and rehabilitation of historic structures..... Amdt. 1005 to H.R. 10612

Modification of phase-out for tax credit for elderly in the case of certain individuals..... Amdt. 1049 to H.R. 10612

(Introduced by Mr. Mathias for himself and Mr. Beall.) Exemption from taxation for certain mutual deposit guaranty funds..... Amdt. 2098 to H.R. 10612

To increase the earnings limitation for social security..... Amdt. 1300 to H.R. 10727

BELLMON, HENRY, Oklahoma

(Introduced by Mr. Domenici for himself and others.) To amend the Internal Revenue Code of 1954 to allow an income tax credit or an income tax deduction for certain expenditures of a taxpayer relating to the thermal design of the residence of such taxpayer.....	S. 164	(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2325
(Introduced by Mr. Bayh for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes.....	S. 227	(Introduced by Mr. Bartlett for himself and others.) To facilitate in a realistic manner the implementation by States of child day care services programs under title XX of the Social Security Act.....	S. 3290
(Introduced by Mr. Dole for himself and others.) To provide for the reimbursement to taxpayers of all expenses, including court costs and legal and accounting fees, incurred by them in contesting unwarranted second audits of their income tax liability.....	S. 406	(Introduced by Mr. Bartlett for himself and Mr. Bellmon.) To amend the Internal Revenue Code of 1954 to exempt certain organizations from private foundation status.....	S. 3312
(Introduced by Mr. Bartlett for himself and others.) To amend Public Law 88-482.....	S. 596	(Introduced by Mr. Moss for himself and others.) To amend the Internal Revenue Code of 1954 to require the Secretary of the Treasury to provide taxpayers with an annual accounting of Federal expenditures.....	S. 3451
(Introduced by Mr. Bellmon for himself and Mr. Bartlett.) To provide that certain rural hospitals shall be exempt for a period of 18 months from the requirements and provisions of title XI of the Social Security Act relating to professional standards review organizations, and from the 1972 amendments to titles XVIII, XIX, and V of such act (and the recently approved regulations relating thereto) on utilization review and utilization control under the medicare, medicaid, and maternal and child health programs; and to provide for a 6-month study of alternative methods of utilization review and utilization control for such hospitals.....	S. 843	<b>AMENDMENTS</b>	
To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to provide for installment payments of the estate tax in the case of certain small estates.....	S. 927	Re: Payments to States and localities in lieu of taxes on real value of natural gas.....	Amdt. 107 to H.R. 2100
(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the estate tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes.....	S. 1173	To increase Federal estate tax exemption to \$150,000 and extension of time for payment of estate tax for small estates.....	Amdt. 217 to H.R. 2100
To amend the Internal Revenue Code of 1954 to allow a deduction from gross income for social security taxes.....	S. 1481	To provide exemption for certain deep wells from repeal of percentage depletion for gas.....	Amdt. 218 to H.R. 2100
(Introduced by Mr. Bellmon for himself and Mr. Inouye.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for services furnished by physician extenders and clinical staff of community mental health centers.....	S. 1897	To provide exemption of natural gas from repeal of depletion percentage.....	Amdt. 219 to H.R. 2100
To provide for the postponement of regulations of the Secretary of Health, Education, and Welfare with respect to intermediate care facilities for the mentally retarded under title XIX of the Social Security Act.....	S. 1938	To amend the Intergovernmental Cooperation Act of 1968 relating to grants in-aid.....	Amdt. 2336 to H.R. 29210
(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction with respect to the exhaustion of geothermal steam and geothermal resources.....	S. 2608	(Introduced by Mr. Muskie for himself and others.) Extension of \$35 credit per taxpayer and optional 2 percent of up to \$9,000 of taxable income tax credit.....	Amdt. 1887 to H.R. 10612
		(Introduced by Mr. Bellmon for himself and others.) Withholding of Federal income tax on interest and dividends.....	Amdt. 1930 to H.R. 10612
		Granting of authority to the U.S. Tax Court to award costs to taxpayers who prevail in proceedings before that court.....	Amdt. 1939 to H.R. 10612
		(Introduced by Mr. Muskie for himself and others.) Extension of paper-stamp and alternative tax credit of 2 percent of the first \$9,000 of taxable income through September 30, 1977, and increase in the lower case allowance and percentage standard deduction.....	Amdt. 2012 to H.R. 10612
		(Introduced by Mr. Nelson for himself and others.) Modification of tax deferral system for Domestic International Sales Corporations (DISCs).....	Amdt. 2157 to H.R. 10612
		Nonrecognition of gain on involuntary conversions of real property held for productive use in a trade or business or for investment.....	Amdt. 2179 to H.R. 10612
		Making provision inapplicable in the case of a failing syndicate with respect to which the SEC has approved the sale of securities prior to Apr. 15, 1976.....	Fl. Amdt. to H.R. 10612
		To extend individual income tax reduction through fiscal year 1977.....	Fl. Amdt. to H.R. 10612

BENTSEN, LLOYD, Texas

<p>To amend the Internal Revenue Code of 1954 to provide an optional credit against tax for personal exemptions and to reform the tax treatment of oil and gas producers and foreign source income.....</p>	<p>S. 312</p>	<p>age to workers who become unemployed and receive unemployment compensation benefits, with a temporary program financed through a trust fund and a temporary assessment on group health insurance arrangements to cover workers who are currently unemployed and receiving unemployment compensation—or who become unemployed before the applicable health insurance plans are modified to cover them, and for other purposes...</p>	<p>S. 1213</p>
<p>(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....</p>	<p>S. 390</p>	<p>To continue until the close of June 30, 1978, the existing suspension of duties for metal scrap....</p>	<p>S. 2037</p>
<p>(Introduced by Mr. Bentsen for himself and Mr. Bayh.) To amend the Trade Act of 1974 to clarify the application of the Generalized System of Preferences to certain countries.....</p>	<p>S. 394</p>	<p>To amend the Social Security Act so as to provide that, under certain circumstances the entire area of a State will be redesignated as a single Professional Standards Review Organization area.....</p>	<p>S. 2002</p>
<p>To amend the Internal Revenue Code of 1954 to prevent political misuse of the Internal Revenue Service, to restrict the access of Federal and State agencies to confidential tax information, and for other purposes.....</p>	<p>S. 442</p>	<p>(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954, and the Tax Reduction Act of 1974, to make permanent certain changes made by such act in the Internal Revenue Code which affect small businesses.....</p>	<p>S. 2140</p>
<p>To provide for the continuing availability of capital for economic growth and the creation of new jobs and to provide for greater competitiveness in our economy by amending the Internal Revenue Code of 1954 to impose limitations on institutional holdings of securities and to encourage individuals to invest in securities.....</p>	<p>S. 448</p>	<p>(Introduced by Mr. Bentsen for himself and Mr. Stevenson.) To amend sec. 174 of the Internal Revenue Code of 1954 to make clear that product development and improvement costs of publishers are research or experimental expenditures, and to prohibit the retroactive application of revenue ruling numbered 73-395.....</p>	<p>S. 2340</p>
<p>To amend the Social Security Act so as to provide, for a 1-year period, hospital insurance coverage under Medicare for unemployed workers and their families.....</p>	<p>S. 496</p>	<p>(Introduced by Mr. Bentsen for himself and others.) To amend the Employee Retirement Income Security Act of 1974 with respect to reporting requirements for small plans.....</p>	<p>S. 2844</p>
<p>(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....</p>	<p>S. 525</p>	<p>(Introduced by Mr. Hartke for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to change the excise tax on the investment income of private foundations from 4 percent to 2 percent.....</p>	<p>S. 2848</p>
<p>(Introduced by Mr. Barlett for himself and others.) To amend Public Law 88-482.....</p>	<p>S. 596</p>	<p>To amend the Social Security Act to provide for a general strategy of health care deinstitutionalization by broadening coverage of home health services under medicare and medicaid, by providing coverage under medicare of adult ambulatory care services, and by accelerating completion of the study relating to medicare coverage of services furnished by outpatient surgical centers.....</p>	<p>S. 2591</p>
<p>(Introduced by Mr. Bentsen for himself and others.) To provide an income tax credit for savings for the payment of postsecondary educational expenses.....</p>	<p>S. 606</p>	<p>To amend the Internal Revenue Code of 1954 with respect to the tax treatment of small businesses...</p>	<p>S. 2646</p>
<p>(Introduced by Mr. Javits for himself and others.) To amend the Emergency Unemployment Compensation Act of 1974 so as to increase from 13 to 26 the maximum number of weeks for which an individual may receive emergency compensation thereunder.....</p>	<p>S. 766</p>	<p>(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to continue the present rates of certain taxes used to provide revenue to the highway trust fund for an additional two years, and to amend the Highway Revenue Act of 1956 to continue such fund for the same period.....</p>	<p>S. 2729</p>
<p>To amend the Internal Revenue Code of 1954 to provide incentives for the efficient use of gasoline and the increased use of coal and to encourage the development of synthetic fuels and solar energy.....</p>	<p>S. 793</p>	<p>To make more rational and equitable the method of computing benefits under the Old-Age, Survivors, and Disability Insurance System, established under the Social Security Act.....</p>	<p>S. 2901</p>

BENTSEN, LLOYD, Texas—Continued

SENATE RESOLUTIONS

(Introduced by Mr. Muskie for himself and others.)

To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....

S. 2925

To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the estate tax marital deduction, and to provide that certain farm land included in the gross estate be valued according to its use as farm land.....

S. 3157

To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income for the interest on certain governmental obligations the proceeds of which are used to provide hospital facilities.....

S. 3241

To exempt from Federal taxation the obligations of certain nonprofit corporations organized to finance student loans and to provide that incentive payments to lenders of those student loans shall not be regarded as yield from the student loans for the purpose of determining whether bonds issued by such nonprofit organizations are arbitrage bonds.....

S. 3272

(Introduced by Mr. Chiles for himself and others.) To amend the Tariff Schedules of the United States to impose a duty on imports of shrimp, to limit the quantity of shrimp which may be imported into the United States during any calendar year, and for other purposes.....

S. 3720

To amend the Internal Revenue Code of 1954 to extend the present rates of withholding of income tax until the end of the year.....

S. 3762

(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....

S. 3801

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.)

To disapprove 5-percent ceiling on social security cost-of-living increases.....

S. Con. Res. 2

To authorize an investigation of the supplemental security income program.....

S. Con. Res. 3

(Introduced by Mr. Bayh for himself and others.)

To express opposition to proposed curtailment of benefits under medicare.....

S. Con. Res. 24

That the Congress does not approve the action taken by, or the determination of, the President under section 203 of the Trade Act of 1974, transmitted to the Congress on Mar. 16, 1976.....

S. Con. Res. 104

(Introduced by Mr. Ribicoff for himself and others.)

To protect the ability of the United States to trade abroad.....

S. Res. 205

AMENDMENTS

To limit allowance for percentage depletion for oil and natural gas production to 3,000 barrels per day and 18 million cubic feet of natural gas per day. Taxpayers engaged in retailing, marketing, or distributing refined petroleum products not eligible for small producers exemption.....

Amdt. 120 to H.R. 2166

(Introduced by Mr. Bentsen for himself and Mr. Cranston.) Re: Health insurance for the unemployed.....

Amdt. 134 to H.R. 2166

To limit allowance for percentage depletion for oil and natural gas production.....

Amdt. 136 to H.R. 2166

(Introduced by Mr. Bentsen for himself and others.) To limit allowance for percentage depletion for oil and natural gas production.....

Amdt. 176 to H.R. 2166

To repeal percentage depletion allowance for oil and gas for certain Alaskan and Continental Shelf wells.....

Amdt. 213 to H.R. 2166

To retain percentage depletion allowances for producers with average daily production of up to 3,000 barrels of oil and 18 million cubic feet of natural gas.....

Fl. amdt. to H.R. 2166

(Introduced by Mr. Cranston for himself and others.) To provide deduction for certain expenses of State legislators.....

Amdt. 1200 to H.R. 7727

To provide that only countries which engage in oil embargoes will be excluded from the Generalized System of Preferences.....

Amdt. 2030 to H.R. 9401

(Introduced by Mr. Sparkman for himself and others.) Modification of minimum tax provisions on construction period interest and excess investment interest attributable to low- and moderate-income residential rental property; modification of depreciation recapture rules for low- and moderate-income rental property; and extension of 5-year rapid amortization for rehabilitation of low income housing.....

Amdt. 2142 to H.R. 10612

Stating sense of the Senate that proposals in committee reported bill will best deal with problems presented by tax shelters.....

Fl. amdt. to H.R. 10612

To prohibit preferential tariff treatment for those countries which aid and abet international terrorists.....

Fl. amdt. to H.R. 10612

## BIDEN, JOSEPH R., Jr., Delaware

		AMENDMENTS		
To amend the Internal Revenue Code of 1954 to provide for a credit of \$50 against the Federal income tax imposed for taxable year 1974.....	S. 60	(Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion for oil and gas with a 3,000 barrel per day exemption for independent producers. Royalty owners and producers with retail outlets or who are engaged in refining would not be entitled to this exception.....	Amdt. 72 to H.R. 2100	
(Introduced by Mr. Biden for himself and Mr. Hollings.) To amend the Internal Revenue Code of 1954 to increase the effectiveness of the minimum tax for tax preferences.....	S. 294	(Introduced by Mr. Bumpers for himself and others.) To strike Finance Committee provision granting a tax rebate to individuals of their 1975 individual income taxes.....	Amdt. 165 to H.R. 2100	
(Introduced by Mr. Biden for himself and Mr. Hollings.) To amend the Internal Revenue Code of 1954 to eliminate percentage depletion for oil and gas wells over a 3-year period.....	S. 295	To increase minimum tax.....	Amdt. 171 to H.R. 2100	
(Introduced by Mr. Biden for himself and Mr. Hollings.) To amend the Internal Revenue Code of 1954 relating to the application of the foreign tax credit to taxpayers engaged in the extraction, production, or refining of oil or gas in foreign countries.....	S. 206	(Introduced by Mr. Bumpers for himself and others.) To strike Finance Committee provision granting a tax rebate to individuals of their 1974 individual income taxes.....	Amdt. 240 to H.R. 2100	
(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....	S. 388	(Introduced by Mr. Biden for himself, and Mr. Hart of Colorado.) To strike Finance Committee provision granting tax credit for purchase of a principal residence.....	Amdt. 271 to H.R. 2100	
(Introduced by Mr. Church for himself and others.) To amend the Internal Revenue Code of 1954 to revise the retirement income credit and to increase the amount of such credit.....	S. 880	(Introduced by Mr. Biden for himself and others.) To strike title I of the bill, "Refund of 1974 Individual Income Taxes".....	Amdt. 271 to H.R. 2100	
(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....	S. 300	To provide that, beginning with fiscal year 1979, revenue sharing be subject to the appropriations process.....	Fl. amdt. to H.R. 13307	
(Introduced by Mr. Biden for himself and others.) To provide a special payment to certain elderly and disabled social security recipients.....	S. 668	<b>SENATE CONCURRENT RESOLUTIONS</b>		
(Introduced by Mr. Biden for himself and Mr. Brooke.) To eliminate the disability waiting period for individuals with terminal illnesses.....	S. 747	(Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly.....	S. Con. Res. 86	
To amend title XVIII of the Social Security Act to permit immediate care services provided by an immediate care facility to be paid for thereunder in the same manner and subject to the same terms and conditions as are applicable to the payment for such services when provided by a hospital, and to amend title XIX of such act to require that such services be included among the services covered under a State plan approved under such title.....	S. 1135			
To amend the Social Security Act to provide for immediate care services under titles XIV and XIX of such act.....	S. 1304			
(Introduced by Mr. Case for himself and others.) To exempt State lotteries from certain Federal prohibitions and for other purposes.....	S. 1485			

BROCK, BILL, Tennessee

<p>(Introduced by Mr. Brock for himself and others.) To amend the State and Local Fiscal Assistance Act of 1972 to make Federal revenue sharing a permanent program to provide for periodic increases in the dollar amounts of revenue returned to the States under that act to offset the effects of inflation, and to eliminate certain restrictions on the purposes for which local governments may use funds obtained under the act.....</p>	<p>S. 11</p>	<p>(Introduced by Mr. Scott of Pennsylvania for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally-assisted programs.....</p>	<p>S. 445</p>
<p>(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act so as to provide for the referral, for appropriate services provided by other State agencies, of blind or disabled children who are receiving supplemental security income benefits.....</p>	<p>S. 19</p>	<p>To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for medical expenses, and for other purposes.....</p>	<p>S. 600</p>
<p>(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to provide credit against income tax for an employer who employs older persons in his trade or business.....</p>	<p>S. 106</p>	<p>(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the preservation and rehabilitation of historic buildings and structures and the rehabilitation of other property, and for other purposes.....</p>	<p>S. 607</p>
<p>(Introduced by Mr. Inouye for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by pt. B of such title.....</p>	<p>S. 123</p>	<p>(Introduced by Mr. Fong for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....</p>	<p>S. 829</p>
<p>(Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code of 1954 with respect to 22 caliber ammunition record-keeping.....</p>	<p>S. 211</p>	<p>To provide for a temporary period a 20-percent investment credit for small business enterprises with respect to property placed in service which increases production or decreases cost of production.....</p>	<p>S. 950</p>
<p>(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the tax on the amounts paid for communication services shall not apply to the amount of the State and local taxes paid for such services.....</p>	<p>S. 232</p>	<p>(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made to an individual's benefit check for any month because of any previous overpayments of monthly benefits.....</p>	<p>S. 985</p>
<p>(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage, under the supplementary medical insurance benefits program established by part B of such title, of one routine physical checkup each year and for preventive care for individuals insured under such program.....</p>	<p>S. 308</p>	<p>(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....</p>	<p>S. 1183</p>
<p>(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....</p>	<p>S. 388</p>	<p>(Introduced by Mr. Inouye for himself and others.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits to provide benefits for widowed fathers with minor children, and to make certain other changes so that benefits for husbands, widows, and fathers will be payable on the same basis as benefits for wives, widows, and mothers.....</p>	<p>S. 1220</p>
<p>(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....</p>	<p>S. 410</p>	<p>(Introduced by Mr. Brock for himself and Mr. Long.) To amend title XVIII of the Social Security Act to conform the timing of premium determinations thereunder with the automatic benefit increase provisions in title II of that act, and to provide for studies of malpractice insurance problems among physicians and hospitals.....</p>	<p>S. 1253</p>

BROCK. BILL. (Continued)

<p>(Introduced by Mr. Beall for himself and others.) To amend title II of the Social Security Act to increase to \$5,100 the annual amount which individuals may earn without suffering deductions from benefits on account of excess earnings.....</p>	S. 1758	<p>(Introduced by Mr. Brock for himself and Mr. Montague.) To amend title XVIII of the Social Security Act to provide for coverage of comprehensive hearing health care services, including provision for hearing amplification devices financed in part by the Federal Government.....</p>	S. 1784
<p>(Introduced by Mr. Brock for himself and Mr. Bumpers.) To amend title XVIII of the Social Security Act so as to clarify the meaning of the term "outpatient physical therapy services" insofar as such term includes speech pathology services provided by certain persons.....</p>	S. 1806	<p>To amend the State and Local Fiscal Assistance Act of 1972 with respect to amounts appropriated which are not paid to State and local governments before the end of the appropriation period.....</p>	S. 1832
<p>(Introduced by Mr. Taft for himself and others.) To revise and improve the program of supplementary security income established by title XVI of the Social Security Act.....</p>	S. 1814	<p>(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....</p>	S. 1808
<p>To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for medical expenses, and for other purposes.....</p>	S. 1828	<p>(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....</p>	S. 2020
<p>(Introduced by Mr. Moss for himself and others.) To amend sec. 213 of the Internal Revenue Code of 1954 with respect to medical and dental expenses.....</p>	S. 1853	<p>(Introduced by Mr. Taft for himself and others.) To amend the Internal Revenue Code of 1954 to allow an income tax credit for the costs of maintaining or restoring the exterior appearance and structural soundness of certain historic buildings and structures.....</p>	S. 2021
<p>(Introduced by Mr. Moss for himself and others.) To amend titles XVIII and XIX of the Social Security Act making unlawful the offer or receipt of consideration for the referral of patients, clients, or customers.....</p>	S. 1871	<p>(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954, and the Tax Reduction Act of 1974, to make permanent certain changes made by such act in the Internal Revenue Code which affect small businesses.....</p>	S. 2149
<p>(Introduced by Mr. Moss for himself and others.) To amend titles XVIII and XIX of the Social Security Act to require strict controls for the handling of patients' accounts, personal expense moneys, valuables.....</p>	S. 1872	<p>(Introduced by Mr. McIntyre for himself and others.) To amend the provisions of the Social Security Act to consolidate the wages by employers for income tax withholding and old-age, survivors, and disability insurance purposes, and for other purposes.....</p>	S. 2156
<p>(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....</p>	S. 1825	<p>(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....</p>	S. 2157
<p>To amend the Trade Act of 1974 in order to authorize the President to designate any of certain countries as eligible for the tariff preferences extended to developing countries under title V of such act if the President determines that such designation is in the national economic interest.....</p>	S. 1708	<p>To amend the Internal Revenue Code of 1954 to provide for an increase in the amount of the corporate surtax exemption from \$50,000 to \$100,000 and to provide for annual adjustments of such amount to reflect changes in the Consumer Price Index.....</p>	S. 2175
<p>(Introduced by Mr. Curtis for himself and others.) To amend title IV of the Social Security Act to improve and make more realistic various provisions relating to eligibility for aid to families with dependent children and the administration of the aid to families with dependent children program, and for other purposes.....</p>	S. 1719	<p>(Introduced by Mr. Buckley for himself and others.) To amend the Internal Revenue Code to provide an additional personal exemption for each senior citizen whose principal place of abode is in the principal residence of the taxpayer.....</p>	S. 2320
<p>(Introduced by Mr. Brock for himself and Mr. Montdale.) To amend title XVIII of the Social Security Act to provide for comprehensive and quality health care for persons with communicative disorders under the health insurance program (medicare) including preventive, diagnostic, treatment and rehabilitative functions.....</p>	S. 1788		

## BROCK, BILL, Tennessee—Continued

(Introduced by Mr. Brock for himself and Mr. Domenici.) To amend the Internal Revenue Code of 1954 to provide a tax credit for the amount of employment taxes paid by an employer to certain new employees.....	S. 2382	(Introduced by Mr. Kennedy for himself and Mr. Brock.) To facilitate the administration of the services program established by title XX of the Social Security Act.....	S. 3175
(Introduced by Mr. Fannin for himself and others.) To amend sec. 37 of the Internal Revenue Code of 1954 to make the tax treatment of retirement income comparable to that of social security income.....	S. 2402	To amend the Internal Revenue Code of 1954 to deny certain benefits to taxpayers who participate in or cooperate with an international boycott....	S. 3230
(Introduced by Mr. Talmadge for himself and Mr. Brock.) To create a special tariff provision for imported glycine and related products.....	S. 2430	(Introduced by Mr. McIntyre for himself and Mr. Brock.) To amend the Tariff Act of 1930 and the Tariff Schedules of the United States to reduce the burden of paperwork involved in the customs entry process for travelers and goods entering the United States.....	S. 3332
To assure the financial viability of the social security system.....	S. 2622	(Introduced by Mr. Stone for himself and others.) To amend title II of the Social Security Act to provide that the provisions thereof requiring deductions from benefits on account of excess earnings shall not be applied to any individual, if and to the extent that the application of such provisions would reduce the individual's annual income, in the form of earnings and social security benefits, to less than \$7,800 (which amount shall be annually adjusted to reflect increases in the cost of living) .....	S. 3500
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to continue the present rates of certain taxes used to provide revenue to the highway trust fund for an additional two years, and to amend the Highway Revenue Act of 1956 to continue such fund for the same period.....	S. 2720	(Introduced by Mr. Stone for himself and others.) To extend coverage under the insurance system established by title II of the Social Security Act, to service performed by an individual as a Member of Congress.....	S. 3510
(Introduced by Mr. Brock for himself and others.) To establish a procedure under which proposed regulations of the Secretary of Health, Education, and Welfare, to implement the Social Security Act, will be submitted to appropriate congressional committees for study and review, and under which either House of Congress, by adopting a resolution of disapproval, can prevent any such regulation from taking effect.....	S. 2744	(Introduced by Mr. Inouye for himself and others.) To amend pt. B of title XI of the Social Security Act to assure appropriate participation by professional registered nurses in the peer review, and related activities authorized thereunder.....	S. 3606
To amend the Internal Revenue Code of 1954 to increase the estate tax exemption from \$50,000 to \$200,000, and extend the time for paying certain estate taxes.....	S. 2764	(Introduced by Mr. Brock for himself and Mr. Domenici.) To amend title XX of the Social Security Act so as to eliminate certain restrictions therein pertaining to the use, in the financing of State social services programs, of goods and services provided in kind by a private entity and of donated private funds.....	S. 3640
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to revise and improve certain provisions thereof relating to estate and gift taxes.....	S. 2819	(Introduced by Mr. Laxalt for himself and others.) To amend medicare and medicaid provisions so they relate to rural health care facilities.....	S. 3661
(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....	S. 2832	To amend title XVIII of the Social Security Act to include community mental health centers among the entities which may be qualified providers of services for medicare purposes, to redefine terms used in such title so as to reflect such inclusion...	S. 3708
(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2925	(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 3801
To amend the Internal Revenue Code of 1954 to make certain changes in the definition of adjusted gross income, to increase the percentage standard deduction and the low income allowance, and for other purposes.....	S. 3127	To amend the Internal Revenue Code of 1954 to extend the duration of certain provisions relating to members of the Armed Forces of the United States and civilian employees who are missing in action or hospitalized as a result of wounds, disease, or injury incurred in the Vietnam conflict .....	S. 3822
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to deny certain benefits to taxpayers who participate in or cooperate with the boycott of Israel.....	S. 3138		



## BROCK, BILL, Tennessee—Continued

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.)  
 To disapprove 5-percent ceiling on social security  
 cost-of-living increases..... S. Con. Res. 2

## AMENDMENTS

To limit Federal matching of administrative costs  
 of State social services program under title XX  
 of the Social Security Act..... Amdt. 1417 to  
 S. 2157

To repeal percentage depletion for oil and gas except  
 for regulated natural gas, regulated crude oil  
 and geothermal gas..... Amdt. 157 to  
 H.R. 2166

(Introduced by Mr. Nelson for himself and Mr.  
 Brock.) Re: Finance Committee provision grant-  
 ing temporary increase in corporate surtax exemp-  
 tion and reducing basic corporate tax rate to 18%  
 to be made permanent..... Amdt. 260 to  
 H.R. 2166

To expand the study of the Emergency Unemploy-  
 ment Compensation program by the Secretary of  
 Labor..... Fl. amdt. to  
 H.R. 6990

(Introduced by Mr. Cranston for himself and  
 others.) To provide deduction for certain expenses  
 of State legislators..... Amdt. 1209 to  
 H.R. 7727

(Introduced by Mr. Cranston for himself and others.)  
 To provide optional medicare protection to  
 spouses aged 60 to 64 of medicare beneficiaries  
 and other persons aged 60 to 64 entitled to benefits  
 under the Social Security Act..... Amdt. 1287 to  
 H.R. 10284

Alternative minimum tax in place of add-on mini-  
 mum tax..... Amdt. 1881 to  
 H.R. 10612

(Introduced by Mr. Stone for himself and others.)  
 Waiver of interest resulting from errors by IRS in  
 preparing tax returns..... Amdt. 1886 to  
 H.R. 10612

(Introduced by Mr. Sparkman for himself and  
 others.) Modification of minimum tax provisions  
 on construction period interest and excess invest-  
 ment interest attributable to low- and moderate-  
 income residential rental property; modification  
 of depreciation recapture rules for low- and  
 moderate-income rental property; and extension  
 of 5-year rapid amortization for rehabilitation of  
 low-income housing..... Amdt. 2142 to  
 H.R. 10612

## BROOKE, EDWARD W., Massachusetts

- To amend the Internal Revenue Code of 1954 to provide for a tax on every new automobile with respect to its weight, and for other purposes..... S. 77
- To increase the Federal excise tax on gasoline, to terminate the Highway Trust Fund, and to provide a refundable tax credit with respect to the increased tax paid on not more than 700 gallons of gasoline purchased each year..... S. 78
- (Introduced by Mr. Mathias for himself and others.)  
To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances..... S. 80
- (Introduced by Mr. Inouye for himself and others.)  
To allow an additional income exemption for a taxpayer or his spouse who is deaf or deaf-blind... S. 107
- (Introduced by Mr. Inouye for himself and others.)  
To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by pt. B of such title..... S. 123
- (Introduced by Mr. Welker for himself and others.)  
To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes..... S. 190
- (Introduced by Mr. Church for himself and others.)  
To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes..... S. 388
- (Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over..... S. 410
- (Introduced by Mr. Buckley for himself and others.)  
To provide for the monthly publication of a Consumer Price Index for the Aged which shall be used in the provision of cost-of-living benefit increases authorized by title II of the Social Security Act..... S. 407
- To require that, for purposes of determining medical eligibility, there be disregarded so much of an individual's social security income as is attributable to any cost-of-living increase in social security benefits which takes effect in 1975..... S. 715
- To amend title XVI of the Social Security Act to increase the amount of benefits payable to individuals under the supplemental security income program..... S. 710
- To amend title XVI of the Social Security Act so as to expedite the establishment of eligibility for benefits thereunder, to afford relief to individuals whose benefit check is lost, stolen, or undelivered, and to provide for cash advances to applicants while their application for benefits is pending..... S. 717
- (Introduced by Mr. Biden for himself and Mr. Brooke.) To eliminate the disability waiting period for individuals with terminal illnesses... S. 747
- (Introduced by Mr. Javits for himself and others.)  
To amend the Emergency Unemployment Compensation Act of 1974 so as to increase from 13 to 20 the maximum number of weeks for which an individual may receive emergency compensation thereunder..... S. 766
- (Introduced by Mr. Fong for himself and others.)  
To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65..... S. 820
- (Introduced by Mr. Pell for himself and others.)  
To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits. S. 985
- (Introduced by Mr. Hartke for himself and others.)  
To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder..... S. 1188
- (Introduced by Mr. Case for himself and others.)  
To exempt State lotteries from certain Federal prohibitions and for other purposes..... S. 1485
- (Introduced by Mr. Ribicoff for himself and others.)  
To amend the Federal Unemployment Tax Act to provide a 5-year moratorium on application of the penalty imposed (through a reduction in the credit allowed employers against the Federal unemployment tax) by existing law on States which have failed to make timely repayment of certain advances made to the States unemployment account..... S. 1502

BROOKE, EDWARD W., Massachusetts—Continued

(Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare.....	S. 1504	(Introduced by Mr. Packwood for himself and others.) To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.....	S. 3270
(Introduced by Mr. Taft for himself and others.) To revise and improve the program of supplemental security income established by title XVI of the Social Security Act.....	S. 1514	(Introduced by Mr. Mathias for himself and others.) To promote economy, efficiency, and improved service in the financing, administration, and delivery of social welfare service provided for under Federal law.....	S. 3280
(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....	S. 1906	(Introduced by Mr. Javits for himself and others.) To establish a national health insurance system of maternal and child health care.....	S. 3593
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the conservation of gasoline by increasing the Federal excise tax on gasoline and to provide a tax credit which is refundable without regard to liability for an amount equal to the amount of increased tax which would be paid on 350 gallons of gasoline per person.....	S. 2120	To amend title XVI of the Social Security Act to provide that the reasonable value of an individual's home, as determined for purposes of such title, shall be determined after taking into account (together with other pertinent factors) the current prevailing market prices of homes in the particular area in which such home is located....	S. 3731
(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....	S. 2157	To amend title XVI of the Social Security Act so as to provide that the special limitation imposed thereunder on eligibility of individuals who are in certain hospitals and other health care facilities will not be applied until the individual has been in such a hospital or other facility for at least 3 months.....	S. 3732
(Introduced by Mr. Hathaway for himself and others.) To amend sec. 501(c) (5) of the Internal Revenue Code of 1954.....	S. 2410	To amend title XVI of the Social Security Act so as to make the provisions thereof relating to limitation on eligibility of individuals in public institutions inapplicable to residents of certain small publicly operated community residence facilities, and for other purposes.....	S. 3805
To amend the Tax Reduction Act of 1975 to make it clear that refunds based on credits for earned income under sec. 43 of the Internal Revenue Code of 1954 are to be disregarded in the administration of the Federal and federally assisted programs.....	S. 2461	<b>SENATE CONCURRENT RESOLUTIONS</b>	
(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....	S. 2475	(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.....	S. Con. Res. 2
(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....	S. 2832	(Introduced by Mr. Bayh for himself and others.) To express opposition to proposed curtailment of benefits under medicare.....	S. Con. Res. 24
To amend the Internal Revenue Code of 1954 to impose an additional Federal tax on the manufacture of cigarettes and to appropriate the revenues generated by the additional tax to a trust fund for heart and lung disease and for other purposes.....	S. 2800	(Introduced by Mr. Javits for himself and others.) Relating to Emergency Unemployment Compensation.....	S. Con. Res. 34
(Introduced by Mr. McIntyre for himself and others.) To provide tax credits for the installation of solar energy heating, cooling, and hot water heating equipment in residences.....	S. 3154	(Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly.....	S. Con. Res. 86
		<b>SENATE JOINT RESOLUTIONS</b>	
		(Introduced by Mr. Kennedy for himself and others.) To require the submission and approval by the Congress of fees on oil imports.....	S.J. Res. 3

## BROOKE, EDWARD W., Massachusetts—Continued

## AMENDMENTS

(Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion for oil and gas with a 3,000 barrel per day exemption for independent producers. Royalty owners and producers with retail outlets or who are engaged in refining would not be entitled to this exception.....	Amdt. 72 to H.R. 2168	(Introduced by Mr. Hart of Colorado for himself and others.) Health protection tax on cigarettes.....	Amdt. 1915 to H.R. 10612
To modify Finance Committee provision granting credit for purchase of a principal residence.....	Amdt. 172 to H.R. 2168	(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....	Amdt. 1000 to H.R. 10612
To provide total disregard of payments for all Federal, State and local programs financed in whole or part by Federal funds.....	Amdt. 259 to H.R. 2168	(Introduced by Mr. Kennedy for himself and others.) Extension of per person tax credit and alternative tax credit for 2 percent of the first \$9,000 of taxable income through Sept. 30, 1977....	Amdt. 1061 to H.R. 10612
(Introduced by Mr. McIntyre for himself and others.) To provide tax credit for solar energy equipment.....	Amdt. 1237 to H.R. 7727	(Introduced by Mr. Mondale for himself and others.) Substitute modification of maximum tax for individuals.....	Amdt. 1002 to H.R. 10612
(Introduced by Mr. Brooke for himself and others.) To provide tax credit for energy saving expenditures by homeowners.....	Amdt. 1253 to H.R. 7727	(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC, and tax credit for the elderly.....	Amdt. 1065 to H.R. 10612
(Introduced by Mr. Brooke for himself and others.) To provide tax credit for energy-saving expenditures by homeowners.....	Amdt. 1316 to H.R. 7727	(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations.....	Amdt. 1070 to H.R. 10612
To postpone the effective date of sec. 200 of the Tax Reform Act of 1976 which changes the rules for allocating basis in the matter of player contracts..	Fl. amdt. to H.R. 9401	(Introduced by Mr. Nelson for himself and others.) Revision of tax treatment of earnings of Domestic International Sales Corporations (DISC's).....	Amdt. 1088 to H.R. 10612
(Introduced by Mr. Ford for himself and others.) Re: Armed Forces health professionals scholarship exclusion.....	Amdt. 1030 to H.R. 10612	(Introduced by Mr. Hartke for himself and others.) Limitation on foreign tax credit claimed in connection with foreign oil-related income.....	Amdt. 2013 to H.R. 10612
(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment striking House LAL provisions.....	Amdt. 1875 to H.R. 10612	(Introduced by Mr. Kennedy for himself and others.) Revision of retirement income credit.....	Amdt. 2040 to H.R. 10612
(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment modifying House minimum tax provisions.....	Amdt. 1803 to H.R. 10612	Extension of tax credit for residential insulation to other energy-conserving alterations of a principal residence.....	Amdt. 2074 to H.R. 10612
(Introduced by Mr. Brooke for himself and others.) Tax credit for insulation and other energy conserving alterations of principal residence.....	Amdt. 1032 to H.R. 10612	(Introduced by Mr. Brooke for himself and others.) Extension of tax credit for residential insulation to other energy-conserving alterations of a principal residence.....	Amdt. 2130 to H.R. 10612
Deletion of tax credit for heat pump equipment expenditures.....	Amdt. 1033 to H.R. 10612	(Introduced by Mr. Brooke for himself and others.) Extension of tax credit for residential insulation to certain additional specific items.....	Amdt. 2137 to H.R. 10612
(Introduced by Mr. Brooke for himself and others.) Substitute for Finance Committee tax credit for heat pumps.....	Amdt. 1034 to H.R. 10612	(Introduced by Mr. Sparkman for himself and others.) Modification of minimum tax provisions on construction period interest and excess investment interest attributable to low- and moderate-income residential rental property; modification of depreciation recapture rules for low- and moderate income rental property; and extension of 5-year rapid amortization for rehabilitation of low-income housing.....	Amdt. 2142 to H.R. 10612
(Introduced by Mr. Nelson for himself and others.) Extension of individual income tax cuts; current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....	Amdt. 1037 to H.R. 10612	Re: Basis limitation for and recapture of depreciation on player contracts.....	Fl. amdt. to H.R. 10612
		(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy saving expenditures by homeowners.....	Amdt. 1431 to H.R. 11893

## BUCKLEY, JAMES L., New York

(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act so as to provide for the referral, for appropriate services provided by other State agencies, of blind or disabled children who are receiving supplemental security income benefits.....	S. 19	(Introduced by Mr. Fong for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....	S. 829
(Introduced by Mr. Moss for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax, or in the alternative a deduction, for energy-conserving residential expenditures.....	S. 28	To amend the Internal Revenue Code of 1954 and certain other provisions of law to provide for automatic cost-of-living adjustments in the income tax rates, the amount of the standard, personal exemption, and depreciation deductions, and the rate of interest payable on certain obligations of the United States.....	S. 087
(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exemption from income taxation for certain income of condominium housing associations, homeowner associations, and cooperative housing corporations.....	S. 63	(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the estate tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes.....	S. 1173
(Introduced by Mr. Mathias for himself and others.) To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances.....	S. 80	(Introduced by Mr. Buckley for himself and others.) To amend title II of the Social Security Act to provide for annual increases in the amount which individuals may earn without suffering deductions from benefits on account of excess earnings, and in a series of steps to lower to age 65 the age after which deductions from benefits are no longer imposed on account of excess earnings.....	S. 1188
(Introduced by Mr. Mathias for himself and others.) To provide that income from entertainment activities held in conjunction with a public fair conducted by an organization described in sec. 501(c), (3), and (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.....	S. 89	(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to provide that no interest is payable on income tax deficiencies in the case of returns prepared by the Internal Revenue Service until the expiration of 30 days after notice to the taxpayer of such deficiency.....	S. 1052
(Introduced by Mr. Welcker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes.....	S. 199	(Introduced by Mr. Curtis for himself and others.) To amend title IV of the Social Security Act to improve and make more realistic various provisions relating to eligibility for aid to families with dependent children and the administration of the aid to families with dependent children program, and for other purposes.....	S. 1719
(Introduced by Mr. Bayh for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes.....	S. 227	(Introduced by Mr. Buckley for himself and Mr. Tunney.) To amend title 8, United States Code...	S. 1798
(Introduced by Mr. Buckley for himself and others.) To provide for the monthly publication of a Consumer Price Index for the Aged which shall be used in the provision of cost-of-living benefit increases authorized by title II of the Social Security Act.....	S. 497	(Introduced by Mr. Moss for himself and others.) To amend the Internal Revenue Code of 1954 to exempt from Federal income taxation a trust established by a taxpayer for the purpose of providing care for certain mentally incompetent relatives of the taxpayer.....	S. 1960
To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for medical expenses, and for other purposes.....	S. 600	(Introduced by Mr. Bayh for himself and Mr. Buckley.) To amend the Internal Revenue Code of 1954 to permit State legislators to deduct certain living expenses.....	S. 2134

## BUCKLEY, JAMES L., New York—Continued

(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....	S. 2157	(Introduced by Mr. Brock for himself and others.) To establish a procedure under which proposed regulations of the Secretary of Health, Education, and Welfare, to implement the Social Security Act, will be submitted to appropriate congressional committees for study and review, and under which either House of Congress, by adopting a resolution of disapproval, can prevent any such regulation from taking effect.....	S. 2744
(Introduced by Mr. Buckley for himself and others.) To amend the Internal Revenue Code to provide an additional personal exemption for each senior citizen whose principal place of abode is in the principal residence of the taxpayer.....	S. 2320	To provide for automatic cost-of-living adjustments in the rate of interest and redemption value of certain U.S. savings bonds and certificates.....	S. 2855
(Introduced by Mr. Buckley for himself and others.) To amend the Internal Revenue Code of 1954 to allow deduction for amounts paid by a taxpayer for tuition to provide an education for himself or for another individual .....	S. 2356	(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to provide incentives for additional capital formation in the United States.....	S. 2900
(Introduced by Mr. Inouye for himself and others.) To amend title I of the Employee Retirement Income Security Act of 1974, and the Internal Revenue Code of 1954 to prohibit the reduction of disability payments under employer-maintained disability compensation plans whenever certain social security benefit payments are increased.....	S. 2380	(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes .....	S. 2925
(Introduced by Mr. Fannin for himself and Mr. Buckley.) To amend the Internal Revenue Code of 1954 to permit the deduction of all expenses for medical care of a taxpayer and his spouse if either of them attained the age of 65.....	S. 2401	To amend the Internal Revenue Code of 1954 to provide for the imposition of a tax on fuel used by commercial vessels on the inland waterways.....	S. 3126
(Introduced by Mr. Fannin for himself and others.) To amend sec. 37 of the Internal Revenue Code of 1954 to make the tax treatment of retirement income comparable to that of social security income .....	S. 2402	(Introduced by Mr. Buckley for himself and Mr. Hart of Michigan.) To repeal sec. 21 of the Second Liberty Bond Act.....	S. 3129
(Introduced by Mr. Fannin for himself and Mr. Buckley.) To relieve a substantial number of declaration of estimated tax with respect to income from pensions or retirement annuities or income from interest and dividends not in excess of \$2,000 per year.....	S. 2403	(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to deny certain benefits to taxpayers who participate in or cooperate with the boycott of Israel.....	S. 3138
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to continue the present rates of certain taxes used to provide revenue to the highway trust fund for an additional two years, and to amend the Highway Revenue Act of 1956 to continue such fund for the same period.....	S. 2720	(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medical programs, and for other purposes.....	S. 3205
To amend the Internal Revenue Code of 1954.....	S. 3761	(Introduced by Mr. Buckley for himself and Mr. Laxalt.) To amend the Internal Revenue Code of 1954 to allow a deduction to individuals who rent their principal residences for a portion of the real property taxes paid or accrued by their landlords.....	S. 3307
		To amend title IV of the Social Security Act to permit a State in its discretion to use two-party checks in making payments of aid to families with dependent children under its approved State plan without regard to the existing 10 percent limitation on the number of individuals with respect to whom vendor payments may be made under such plan.....	S. 3366
		To accelerate the formation and accumulation of the investment capital required to expand both job opportunities and productivity in the private sector of the economy.....	S. 3381

## BUCKLEY, JAMES L., New York—Continued

To amend sec. 121 of the Internal Revenue Code of 1954.....	S. 3705	Deduction of property taxes by renters.....	Amdt. 2047 to H.R. 10012
To amend the Internal Revenue Code of 1954.....	S. 3701	Imposition of 4-cent per-gallon tax on fuel used in transportation of cargo on inland waterways.....	Amdt. 2639 to H.R. 10012
Economic Recovery and Sustained Growth Act of 1976.....	S. 3781	To allow a deduction of real property taxes in case of individuals who rent their dwelling units.....	Fl. amdt. to H.R. 11321
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 3801		

## AMENDMENTS

To terminate oil import fee.....	Amdt. 14 to H.R. 1707
(Introduced by Mr. Tower for himself and others.) To increase the corporate surtax exemption to \$100,000.....	Amdt. 125 to H.R. 2166
Provides for a cost-of-living adjustment in the income tax rates.....	Amdt. 127 to H.R. 2166
(Introduced by Mr. Humphrey for himself and others.) To extend period for reinvestment of proceeds from the sale of a personal residence.....	Amdt. 159 to H.R. 2166
To provide cost of living adjustment in tax rates...	Amdt. 214 to H.R. 2166
To eliminate a ceiling on the national debt.....	Fl. amdt. to H.R. 2034
(Introduced by Mr. Hansen for himself and others.) To exclude from gross income the discharge of indebtedness of an individual under a student loan if the discharge was pursuant to a provision of the loan under which the indebtedness would be forgiven if the individual worked a certain period of time in certain professions, geographical areas, or for certain classes of employers.....	Amdt. 1150 to H.R. 7727
(Introduced by Mr. Ford for himself and others.) Re: Armed Forces health professionals scholarship exclusion.....	Amdt. 1639 to H.R. 10012
(Introduced by Mr. Helms for himself and others.) Deletion of \$50 floor on individual deduction for State and local gasoline taxes.....	Amdt. 1879 to H.R. 10612
(Introduced by Mr. Taft for himself and others.) Inflation adjustment for tax rates and the standard deduction.....	Amdt. 1902 to H.R. 10012
(Introduced by Mr. Buckley for himself and others.) Federal income tax deduction for tuition paid to elementary, secondary, and vocational schools and institutions of higher education.....	Amdt. 1903 to H.R. 10012

## SENATE RESOLUTIONS

To establish a select committee of the Senate to conduct an investigation and study of welfare fraud...	S. Res. 438 -
Relating to the Romanian Trade Agreement.....	S. Res. 511

**BUMPERS, DALE, Arkansas**

(Introduced by Mr. Bayh for himself and others.)  
To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes.....

S. 227

(Introduced by Mr. Bayh for himself and others.)  
To amend title II of the Social Security Act to increase to \$4,800 the amount of outside earnings permitted each year without deductions from benefits thereunder.....

S. 357

(Introduced by Mr. Bayh for himself and others.)  
To amend title XVIII of the Social Security Act to provide for the coverage under part B of medicare for routine exfoliative cytology tests for diagnosis of uterine cancer.....

S. 451

(Introduced by Mr. Ribicoff for himself and others.)  
To amend the Social Security Act to freeze medicare deductibles.....

S. 525

(Introduced by Mr. Humphrey for himself and others.) To amend the Internal Revenue Code with respect to nonrecognition of gain from the sale or exchange of a residence.....

S. 667

(Introduced by Mr. Pell for himself and others.)  
To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.....

S. 985

(Introduced by Mr. Hartke for himself and others.)  
To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....

S. 1183

(Introduced by Mr. Brock for himself and Mr. Bumpers.) To amend title XVIII of the Social Security Act so as to clarify the meaning of the term "outpatient physical therapy services" insofar as such term includes speech pathology services provided by certain persons.....

S. 1465

(Introduced by Mr. Church for himself and others.)  
To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....

S. 1900

(Introduced by Mr. Curtis for himself and others.)  
To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....

S. 2475

(Introduced by Mr. Moss for himself and others.)  
To amend the Internal Revenue Code of 1954 to require the Secretary of the Treasury to provide taxpayers with an annual accounting of Federal expenditures.....

S. 3151

**SENATE CONCURRENT RESOLUTIONS**

(Introduced by Mr. Church for himself and others.)  
To disapprove 5-percent ceiling on social security cost-of-living increases.....

S. Con. Res. 2

(Introduced by Mr. Javits for himself and others.)  
Relating to Emergency Unemployment Compensation.....

S. Con. Res. 31

(Introduced by Mr. Church for himself and others.)  
To oppose increases in medical costs for the elderly.....

S. Con. Res. 86

**AMENDMENTS**

(Introduced by Mr. Bumpers for himself and others.) To strike Finance Committee provision granting a tax rebate to individuals of their 1975 individual income taxes.....

Amdt. 165 to H.R. 2166

(Introduced by Mr. Bumpers for himself and Mr. Hart of Colorado.) To strike Finance Committee provision granting tax credit for purchase of a principal residence.....

Amdt. 160 to H.R. 2166

(Introduced by Mr. Bumpers for himself and Mr. Hart of Colorado.) To strike Finance Committee provision granting tax credit for purchase of a principal residence.....

Amdt. 239 to H.R. 2166

(Introduced by Mr. Bumpers for himself and others.) To strike Finance Committee provision granting a tax rebate to individuals of their 1974 individual income taxes.....

Amdt. 240 to H.R. 2166

(Introduced by Mr. Bumpers for himself and others.) To strike Finance Committee provision granting tax credit for purchase of a principal residence.....

Amdt. 270 to H.R. 2166

(Introduced by Mr. Biden for himself and others.)  
To strike title I of the bill, "Refund of 1974 Individual Income Taxes".....

Amdt. 271 to H.R. 2166

(Introduced by Mr. Mondale for himself and others.)  
To allow deferral of tax on distribution of a qualified pension, profit-sharing or stock bonus plan if the funds are rolled over into a new qualified plan or an individual retirement account which conforms to the rules established in the Employee Retirement Income Security Act of 1974.....

Amdt. 1153 to H.R. 7727



## BUMPERS, DALE, Arkansas—Continued

## AMENDMENTS—Continued

Re: Limitation on credit for certain sums paid to foreign governments.....	Amdt. 1563 to H.R. 10612
Re: Deletion of exception from increase in the holding period for capital gains on agricultural commodity futures.....	Amdt. 1564 to H.R. 10612
§ Re: Limitation on deduction for air travel expenses.....	Amdt. 1565 to H.R. 10612
Re: Disallowance of deduction for foreign conventions.....	Amdt. 1566 to H.R. 10612
Re: Deletion of provision mandating accrual method of accounting for corporations engaged in farming.....	Amdt. 1567 to H.R. 10612
Re: Exception to LAL rule applicable to preproductive period expenses.....	Amdt. 1568 to H.R. 10612
Re: Exception to LAL rule applicable to preproductive period expense.....	Amdt. 1569 to H.R. 10612
(Introduced by Mr. Stone for himself and others.) Waiver of interest resulting from errors by IRS in preparing tax returns.....	Amdt. 1586 to H.R. 10612
Deletion of provision allowing limited foreign tax credit for amounts paid foreign governments in connection with production-sharing contracts ..	Amdt. 1979 to H.R. 10612
Deletion of investment tax credit for vessels constructed with funds withdrawn from capital construction fund.....	Amdt. 2085 to H.R. 10612
(Introduced by Mr. Kennedy for himself and Mr. Bumpers.) Denial of deduction for first class air travel and certain luxury travel costs as ordinary and necessary business expenses.....	Amdt. 2089 to H.R. 10612
Modification of support rules in determining dependency deduction for children of divorced or separated taxpayers.....	Amdt. 2133 to H.R. 10612
To modify support rules in determining dependents deduction for children of divorced or separated taxpayers.....	Fl. amdt. to H.R. 10612
To strike title VIII sec. 803, Investment Credit in the Case of Certain Ships.....	Fl. amdt. to H.R. 10612
To allow a community in Arkansas to receive moneys from that State's Federal allotment for municipalities.....	Fl. amdt. to H.R. 13367

BURDICK, QUENTIN N., North Dakota

<p>(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to provide that a married individual who files a separate return shall be taxed on his or her earned income at the same rate as an unmarried individual.....</p>	S. 93	<p>(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to provide for the coverage of certain drugs under pt. A of the health insurance program established by title XVIII of such act.....</p>	S. 602
<p>(Introduced by Mr. Inouye for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by pt. B of such title.....</p>	S. 123	<p>(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the estate tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes.....</p>	S. 1173
<p>(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the tax on the amounts paid for communication services shall not apply to the amount of the State and local taxes paid for such services.....</p>	S. 232	<p>(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....</p>	S. 1183
<p>(Introduced by Mr. Church for himself and others.) To amend title II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....</p>	S. 388	<p>To amend the Internal Revenue Code of 1954 to exempt certain agricultural aircraft from the aircraft use tax, to provide for the refund of the gasoline tax to the agricultural aircraft operator with the consent of the farmer, and for other purposes.....</p>	S. 1403
<p>(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....</p>	S. 300	<p>(Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare.....</p>	S. 1504
<p>(Introduced by Mr. Metcalf for himself and others.) To provide for additional Federal financial participation in expenses incurred in providing benefits to Indians, Aleuts, Native Hawaiians, and other aboriginal persons, under certain State public assistance programs established pursuant to the Social Security Act.....</p>	S. 437	<p>(Introduced by Mr. Ribicoff for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis.....</p>	S. 1685
<p>(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....</p>	S. 525	<p>To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax and to increase the estate tax marital deduction.....</p>	S. 1803
<p>(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to increase the amount which individuals may earn without suffering deductions from benefits on account of excess earnings, and for other purposes.....</p>	S. 500	<p>(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....</p>	S. 1006
<p>(Introduced by Mr. Bartlett for himself and others.) To amend Public Law 88-482.....</p>	S. 595	<p>(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to revise the provisions relating to automatic cost-of-living increases in benefits, and for other purposes.....</p>	S. 1092
<p>(Introduced by Mr. Bentsen for himself and others.) To provide an income tax credit for savings for the payment of postsecondary educational expenses.....</p>	S. 606	<p>(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....</p>	S. 2020
		<p>To amend sec. 1033 of the Internal Revenue Code of 1954 with respect to involuntary conversions of real property.....</p>	S. 2311

## BURDICK, QUENTIN N., North Dakota—Continued

(Introduced by Mr. Burdick for himself and others.) To amend the Tariff Act of 1930 so as to exempt certain private aircraft entering or departing from the United States and Canada or the United States and Mexico at night or on Sunday or a holiday from provisions requiring payment to the United States for overtime services of customs officers and employees.....	S. 2312	To amend title 5 of the United States Code to provide for the collection of State taxes by the withholding by Federal agencies, of State taxes from the pay of Federal employees if a State provides that any employee may voluntarily elect the withholding.....	S. 3323
(Introduced by Mr. Packwood for himself and others.) To provide that income from certain public entertainment activities conducted by organizations described in section 501(c) (3), (4), or (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.....	S. 2404	(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 3304
<b>SENATE CONCURRENT RESOLUTIONS</b>			
(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 2410	(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.....	S. Con. Res. 2
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to provide for the furnishing of outpatient rehabilitation services.....	S. 2500	(Introduced by Mr. Bayh for himself and others.) To express opposition to proposed curtailment of benefits under medicare.....	S. Con. Res. 24
(Introduced by Mr. McGovern for himself and others.) To amend title XVIII of the Social Security Act to include, as a home health service, nutritional counseling provided by or under the supervision of a registered dietitian.....	S. 2547	(Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly.....	S. Con. Res. 84
<b>SENATE RESOLUTIONS</b>			
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to continue the present rates of certain taxes used to provide revenue to the highway trust fund for an additional two years, and to amend the Highway Revenue Act of 1956 to continue such fund for the same period.....	S. 2729	(Introduced by Mr. Nelson for himself and others.) To designate at the Department of the Treasury and in the Congress an expert on long-range tax simplification and tax reform for small business.....	S. Res. 306
<b>AMENDMENTS</b>			
(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....	S. 2832	(Introduced by Mr. Eagleton for himself and others.) To rescind the present \$2 tariff on oil and remove the President's authority to impose any future tariffs or fees on imported petroleum or petroleum products.....	Amdt. 855 to H.R. 7706
(Introduced by Mr. McGovern for himself and others.) To amend the Internal Revenue Code of 1954 to exempt farmers from the highway use tax on heavy trucks used for farm purposes.....	S. 2807	(Introduced by Mr. Eagleton for himself and others.) To rescind the present \$2 tariff on oil and remove the President's authority to impose any future tariffs or fees on imported petroleum or petroleum products.....	Amdt. 856 to H.R. 7715
(Introduced by Mr. Hansen for himself and others.) To amend pt. B of title XI of the Social Security Act to assure appropriate participation by optometrists in the peer review and related activities authorized under such part.....	S. 2936	To exempt certain agricultural aircraft from the aircraft use tax.....	Amdt. 2344 to H.R. 8283
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.....	S. 3036	Exemption of certain agricultural aircraft from aircraft use tax.....	Amdt. 2003 to H.R. 10012
(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....	S. 3205	Liberalization of rules pertaining to the acquisition of replacement property on the involuntary conversion of real property held for productive use in a trade or business or for investment.....	Amdt. 3004 to H.R. 10612
		To liberalize rules relating to acquisition of replacement property on the involuntary conversion of real income producing property.....	Fl. amdt. to H.R. 10612

BYRD, HARRY, F., Jr., Virginia

## AMENDMENTS

(Introduced by Mr. Curtis for himself and others.) To amend title IV of the Social Security Act to improve and make more realistic various provisions relating to eligibility for aid to families with dependent children and the administration of the aid to families with dependent children program, and for other purposes.....	S. 1710	To provide the same depreciation recapture treatment where the transferee is a tax-exempt organization using the property in a taxable business as is provided under present law where the transferee is a taxable organization using the property in a taxable business.....	Fl. amdt. to H.R. 83
To amend the Internal Revenue Code of 1954 to revise the tax treatment of transfers of certain property to tax-exempt organizations.....	S. 1728	To amend the Internal Revenue Code of 1954 to provide that certain Government publications, including the Congressional Record received by Members of Congress, shall not be treated as capital assets, thereby denying a deduction for contributions of such publications.....	Amdt. 1055 to H.R. 7727
(Introduced by Mr. Byrd of Virginia for himself and others.) To amend the Internal Revenue Code of 1954 to provide that certain Government publications, including the Congressional Record received by Members of Congress, shall not be treated as capital assets, thereby denying a deduction for contributions of such publications.....	S. 2100		
(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2925		
To amend the Internal Revenue Code of 1954 to deny certain benefits to taxpayers who make bribes or other illegal payments to foreign government agents or officials.....	S. 3150		
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 3801		

## BYRD, ROBERT C., West Virginia

(Introduced by Mr. Ribicoff for himself and others.)  
To amend the Social Security Act to freeze medicare deductibles.....

S. 525

(Introduced by Mr. Hartke for himself and others.)  
To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....

S. 1183

(Introduced by Mr. Byrd of West Virginia for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis.....

S. 1372

(Introduced by Mr. Byrd of West Virginia for himself and Mr. Allen.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax to increase the estate tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes.....

S. 2187

(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....

S. 3801

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.)  
To disapprove 5-percent ceiling on social security cost-of-living increases.....

S. Con. Res. 2

## AMENDMENTS

To provide that State and local governments with employees covered under social security will continue to report their wages and pay social security contributions on a quarterly basis..... Amdt. 1304 to H.R. 10727

CANNON, HOWARD W., Nevada

(Introduced by Mr. Inouye for himself and others.)  
To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.....

S. 104

(Introduced by Mr. Welcker for himself and others.)  
To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes.....

S. 199

(Introduced by Mr. Church for himself and others.)  
To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....

S. 368

(Introduced by Mr. Church for himself and others.)  
To provide a program of income tax counseling for elderly individuals.....

S. 390

(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....

S. 410

(Introduced by Mr. Ribicoff for himself and others.)  
To amend the Social Security Act to freeze medicare deductibles.....

S. 525

(Introduced by Mr. Javits for himself and others.)  
To amend the Emergency Unemployment Compensation Act of 1974 so as to increase from 13 to 20 the maximum number of weeks for which an individual may receive emergency compensation thereunder.....

S. 766

To amend title II of the Social Security Act to increase to \$3,000 the annual amount which individuals may earn without suffering deductions from their social security benefits on account of excess earnings.....

S. 913

(Introduced by Mr. Cannon for himself and Mr. Laxalt.) To amend the Internal Revenue Code of 1954 to adjust the occupational taxes on employees of wagering operations.....

S. 1844

(Introduced by Mr. Roth for himself and others.)  
To amend the Internal Revenue Code of 1954 to provide assistance to taxpayers.....

S. 1925

(Introduced by Mr. Church for himself and others.)  
To amend the Social Security Act to freeze medicare deductibles.....

S. 2446

(Introduced by Mr. Long for himself and others.)  
To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medicaid program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes.....

S. 2470

(Introduced by Mr. Muskie for himself and others.)  
To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....

S. 2925

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.)  
To disapprove 5-percent capping on social security cost-of-living increases.....

S. Con. Res. 2

(Introduced by Mr. Church for himself and others.)  
To oppose increases in medical costs for the elderly.....

S. Con. Res. 86

AMENDMENTS

(Introduced by Mr. Pastore for himself and others.)  
Retroactive social security increase.....

Amdt. 177 to H.R. 2166

(Introduced by Mr. Pastore for himself and others.)  
To provide a retroactive social security increase..

Amdt. 241 to H.R. 2166

To provide a tax credit of 40 percent for solar energy equipment installed in a residence.....

Amdt. 958 to H.R. 6860

(Introduced by Mr. McIntyre for himself and others.) To provide tax credit for solar energy equipment.....

Amdt. 1237 to H.R. 7727

To provide that the winning proceeds from Keno, slot machines, and bingo shall not be subject to the section providing for withholding on certain gambling winnings.....

Fl. Amdt. to H.R. 10612

## CASE, CLIFFORD P., New Jersey

(Introduced by Mr. Kennedy for himself and others.) To create a national system of health security.....	S. 3	(Introduced by Mr. Javits for himself and others.) To amend the Emergency Unemployment Compensation Act of 1974 so as to increase from 13 to 20 the maximum number of weeks for which an individual may receive emergency compensation thereunder.....	S. 766
(Introduced by Mr. Moss for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax, or in the alternative a deduction, for energy-conserving residential expenditures.....	S. 28	(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.....	S. 985
(Introduced by Mr. Inouye for himself and others.) To provide for the coverage of certain clinical psychologists' services under the supplementary medical insurance benefits program.....	S. 123	(Introduced by Mr. Case for himself and Mr. Hatfield.) To amend the Internal Revenue Code of 1954 to impose an excise tax on passenger automobiles based on fuel consumption rates and to allow a credit for the purchase of passenger automobiles which meet certain standards of fuel consumption, and for other purposes.....	S. 1120
(Introduced by Mr. Welcker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes.....	S. 100	(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....	S. 1188
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase to \$4,800 the amount of outside earnings permitted each year without deductions from benefits thereunder.....	S. 357	(Introduced by Mr. Case for himself and others.) To exempt State lotteries from certain Federal prohibitions and for other purposes.....	S. 1485
(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....	S. 388	(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to authorize expanded home health services under Medicare.....	S. 1490
(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....	S. 300	(Introduced by Mr. Ribicoff for himself and others.) To amend the Federal Unemployment Tax Act to provide a 5-year moratorium on application of the penalty imposed (through a reduction in the credit allowed employers against the Federal unemployment tax) by existing law on States which have failed to make timely repayment of certain advances made to the States unemployment account.....	S. 1502
(Introduced by Mr. Scott of Pennsylvania, for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally-assisted programs.....	S. 415	(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers, and to permit the payment of benefits to a married couple on their combined earnings record where that method of computation provides a higher combined benefit.....	S. 1729
(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 525		
(Introduced by Mr. Bentsen for himself and others.) To provide an income tax credit for savings for the payment of postsecondary educational expenses.....	S. 666		

CASE, CLIFFORD P., New Jersey—Continued

<p>(Introduced by Mr. Taft for himself and others.) To require that States, which receive Federal payments with respect to any State welfare program, consent to suit in the Federal courts in actions brought against the State by claimants for the aid for assistance provided under such program.....</p>	<p>S. 1876</p>
<p>(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....</p>	<p>S. 2020</p>
<p>(Introduced by Mr. Taft for himself and others.) To amend the Internal Revenue Code of 1954 to allow an income tax credit for the costs of maintaining or restoring the exterior appearance and structural soundness of certain historic buildings and structures.....</p>	<p>S. 2021</p>
<p>(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....</p>	<p>S. 2157</p>
<p>(Introduced by Mr. Magnuson for himself and others.) To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the disclosure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the administration of the internal revenue laws, and for other purposes.....</p>	<p>S. 2342</p>
<p>(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....</p>	<p>S. 2446</p>
<p>(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....</p>	<p>S. 2475</p>
<p>(Introduced by Mr. Williams for himself and Mr. Case.) To amend sec. 218 of the Social Security Act to include New Jersey in the list of States which may establish a divided retirement system for purposes of providing social security coverage of State and local employees under Federal-State agreements.....</p>	<p>S. 2665</p>
<p>(Introduced by Mr. Case for himself and Mr. Williams.) To amend sec. 4042(g) (2) of the Internal Revenue Code.....</p>	<p>S. 3462</p>

AMENDMENTS

<p>(Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion for oil and gas with a 3,000 barrel per day exemption for independent producers. Royalty owners and producers with retail outlets or who are engaged in refining would not be entitled to this exception....</p>	<p>Amdt. 72 to H.R. 2166</p>
<p>(Introduced by Mr. McIntyre for himself and others.) To provide tax credit for solar energy equipment.....</p>	<p>Amdt. 1237 to H.R. 7727</p>
<p>(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy-saving expenditures by homeowners.....</p>	<p>Amdt. 1316 to H.R. 7727</p>
<p>(Introduced by Mr. Nelson for himself and others.) To extend special unemployment assistance and payments to States.....</p>	<p>Amdt. 2363 to H.R. 10210</p>
<p>(Introduced by Mr. Nelson for himself and others.) Recipients of retirement benefits and National Study Commission.....</p>	<p>Amdt. 2366 to H.R. 10210</p>
<p>(Introduced by Mr. Javits for himself and others.) Supplemental extended compensation.....</p>	<p>Amdt. 2367 to H.R. 10210</p>
<p>(Introduced by Mr. Javits for himself and others.) State trigger for extended unemployment compensation program.....</p>	<p>Amdt. 2368 to H.R. 10210</p>
<p>(Introduced by Mr. Javits for himself and others.) Unemployment compensation Federal standards study.....</p>	<p>Amdt. 2369 to H.R. 10210</p>
<p>(Introduced by Mr. Javits for himself and others.) Unemployment benefits during school vacation periods.....</p>	<p>Amdt. 2370 to H.R. 10210</p>
<p>To define more precisely, those individuals who shall not be paid unemployment compensation as aliens not lawfully admitted for permanent residence in the United States.....</p>	<p>Fl. amdt. to H.R. 10210</p>
<p>(Introduced by Mr. Brooke for himself and others.) Tax credit for insulation and other energy conserving alterations of principal residence.....</p>	<p>Amdt. 1932 to H.R. 10612</p>
<p>(Introduced by Mr. Brooke for himself and others.) Substitute for Finance Committee tax credit for heat pumps.....</p>	<p>Amdt. 1934 to H.R. 10612</p>
<p>(Introduced by Mr. McIntyre for himself and others.) Exemption from Federal income tax withholding requirements for State lotteries.....</p>	<p>Amdt. 1935 to H.R. 10612</p>
<p>(Introduced by Mr. McIntyre for himself and others.) Deletion of Federal income tax withholding requirement for certain gambling winnings.....</p>	<p>Amdt. 1936 to H.R. 10612</p>
<p>(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy saving expenditures by homeowners.....</p>	<p>Amdt. 1431 to H.R. 11893</p>

SENATE CONCURRENT RESOLUTIONS

<p>(Introduced by Mr. Javits for himself and others.) Relating to Emergency Unemployment Compensation.....</p>	<p>S. Con. Res. 34</p>
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## CHILES, LAWTON, Florida

(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exemption from income taxation for certain income of condominium housing associations, homeowner associations, and cooperative housing corporations.....	S. 63	(Introduced by Mr. Chiles for himself and Mr. Stone.) To amend the Internal Revenue Code of 1954 to impose an additional income tax on taxable income attributable to certain countries.....	S. 2048
(Introduced by Mr. Domenici for himself and others.) To amend the Internal Revenue Code of 1954 to allow an income tax credit or an income tax deduction for certain expenditures of a taxpayer relating to the thermal design of the residence of such taxpayer.....	S. 108	(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 2440
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage, under the supplementary medical insurance benefits program established by part B of such title, of one routine physical checkup each year and for preventive care for individuals insured under such program..	S. 309	(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....	S. 2632
(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....	S. 300	(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.	S. 2925
(Introduced by Mr. Dole for himself and others.) To provide for the reimbursement to taxpayers of all expenses, including court costs and legal and accounting fees, incurred by them in contesting unwarranted second audits of their income tax liability.....	S. 405	(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors..	S. 3050
(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 525	(Introduced by Mr. Stone for himself and others.) To amend title II of the Social Security Act to provide that the provisions thereof requiring deductions from benefits on account of excess earnings shall not be applied to any individual, if and to the extent that the application of such provisions would reduce the individual's annual income, in the form of earnings and social security benefits, to less than \$7,800 (which amount shall be annually adjusted to reflect increases in the cost of living) .....	S. 3500
(Introduced by Mr. Partlett for himself and others.) To amend Public Law 88-482.....	S. 505	(Introduced by Mr. Chiles for himself and others.) To amend the Tariff Schedules of the United States to impose a duty on imports of shrimp, to limit the quantity of shrimp which may be imported into the United States during any calendar year, and for other purposes.....	S. 3720
To reduce oil imports into the United States; to provide for the exploration and development of Naval Petroleum Reserves; and for other purposes....	S. 822	(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes .....	S. 3801
(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the estate tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes .....	S. 1173		
(Introduced by Mr. Chiles for himself and Mr. Stone.) To amend title XVIII of the Social Security Act so as to enable certain aliens to obtain coverage under the supplemental medical insurance program established by pt. B of such title..	S. 1781		
(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....	S. 1900		
		<b>SENATE CONCURRENT RESOLUTIONS</b>	
		(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.....	S. Con. Res. 2
		(Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly .....	S. Con. Res. 86

## CHILES, LAWTON, Florida—Continued

## SENATE RESOLUTIONS

- (Introduced by Mr. Nelson for himself and others.)  
To designate at the Department of the Treasury  
and in the Congress an expert on long-range tax  
simplification and tax reform for small business... S. Res. 300
- (Introduced by Mr. Chiles for himself and others.)  
To have the President reconsider his announced  
intention of imposing under Presidential powers a  
tariff of up to \$3 a barrel on all imported oil and  
to permit the Congress to fully consider this pro-  
posal in conjunction with the other energy mea-  
sures put forth by the President..... S. Res. 11

## SENATE JOINT RESOLUTIONS

- (Introduced by Mr. Kennedy for himself and  
others.) To require the submission and approval  
by the Congress of fees on oil imports..... S.J. Res. 3

## AMENDMENTS

- (Introduced by Mr. Hollings for himself and  
others.) To repeal percentage depletion for oil  
and gas with a 3,000 barrel per day exemption for  
independent producers. Royalty owners and pro-  
ducers with retail outlets or who are engaged in  
refining would not be entitled to this excep-  
tion..... Amdt. 72 to  
H.R. 2168
- To provide reductions in tax rebate provisions..... Fl. amdt. to  
H.R. 2168
- To provide in the case of a tax credit for the pur-  
chase of a new principal residence..... Fl. amdt. to  
H.R. 0000

CHURCH, FRANK, Idaho

<p>(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act so as to provide for the referral, for appropriate services provided by other State agencies, of blind or disabled children who are receiving supplemental security income benefits.....</p>	S. 19	<p>(Introduced by Mr. Church for himself and Mr. Hatfield.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax.....</p>	S. 568
<p>(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to provide that a married individual who files a separate return shall be taxed on his or her earned income at the same rate as an unmarried individual.....</p>	S. 93	<p>(Introduced by Mr. Church for himself and Mr. Clark.) To amend title II of the Social Security Act to provide that the special minimum insurance amount thereunder shall be increased—in like manner as other benefits thereunder are increased—to take account of increases in the cost of living.....</p>	S. 650
<p>(Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to require the establishment of formal procedures and criteria for the selection of individual income tax returns for audit, to inform individuals of the reasons why their returns were selected for audit, and for other purposes.....</p>	S. 130	<p>(Introduced by Mr. Church for himself and others.) To make changes in the treatment of foreign income, to promote the development of an open, nondiscriminatory, and fair world economic system, to stimulate the economic growth of the United States, and for other purposes.....</p>	S. 651
<p>(Introduced by Mr. Welcker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes.....</p>	S. 190	<p>(Introduced by Mr. Fong for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....</p>	S. 829
<p>(Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code of 1954 with respect to .22-caliber ammunition recordkeeping.....</p>	S. 211	<p>(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to provide for the coverage of certain drugs under part A of the health insurance program established by title XVIII of such act.....</p>	S. 802
<p>(Introduced by Mr. Bayh for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes.....</p>	S. 227	<p>To provide that time spent by American civilians in enemy prisoner-of-war camps and similar places shall be creditable (as though it were military service) toward pensions, annuities, or similar benefits under various Federal retirement programs.....</p>	S. 1114
<p>(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....</p>	S. 388	<p>(Introduced by Mr. Moss for himself and others.) To authorize an experimental program to provide care for elderly individuals in their own homes.....</p>	S. 1161
<p>(Introduced by Mr. Church for himself and others.) To amend the Internal Revenue Code of 1954 to revise the retirement income credit and to increase the amount of such credit.....</p>	S. 389	<p>(Introduced by Mr. Moss for himself and others.) To amend title XVIII of the Social Security Act to expand the definition of "provider of service" to include "day care center".....</p>	S. 1102
<p>(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....</p>	S. 390	<p>(Introduced by Mr. Moss for himself and others.) To amend pt. B of title XVIII of the Social Security Act to broaden the coverage of home health services under supplementary medical insurance program and remove the 100-visit limitation presently applicable thereto, to amend pt. A of such title to liberalize the coverage of posthospital home health services thereunder, to amend title XIX of such act to require the inclusion of home health services in a State's medicaid program and to permit payments of housing costs under such a program for elderly persons who would otherwise require nursing home care to provide expanded Federal funding for congregate housing for the displaced and the elderly and for other purposes.....</p>	S. 1163
<p>United States Petroleum Import Act.....</p>	S. 505		
<p>(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....</p>	S. 525		
<p>(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to increase the amount which individuals may earn without suffering deductions from benefits on account of excess earnings, and for other purposes.....</p>	S. 600		

## CHURCH, FRANK, Idaho—Continued

<p>(Introduced by Mr. Moss for himself and others.) To amend title XIX of the Social Security Act to require any nursing home, which provides services under any State program under such title, to submit to the State agency administering such a program report of costs and a financial statement, both audited by a certified public accountant reflecting the operation of such nursing home.....</p>	S. 1101	<p>(Introduced by Mr. Church for himself and Mr. Humphrey.) To amend title XVIII of the Social Security Act to increase the medicare inpatient hospital lifetime reserve from 60 to 120 days and to reduce the daily coinsurance charge applicable for such lifetime reserve from one-half to one-fourth of the pt. A inpatient hospital deductible, and for other purposes.....</p>	S. 2478
<p>(Introduced by Mr. Moss for himself and others.) To amend title XIX of the Social Security Act to require any nursing home, which provides services under State plans approved under such title, fully to disclose to the State licensing agency the identity of each person who has any ownership interest in such home or is the owner (in whole or in part) of any mortgage, deed, or trust, note, or other obligation secured (in whole or in part) by such home.....</p>	S. 1100	<p>(Introduced by Mr. Church for himself and Mr. Humphrey.) To amend title XVIII of the Social Security Act to prevent the imposition, under pt. B thereof, of more than one deductible with respect to expenses incurred for the purchase of any particular piece of durable medical equipment.....</p>	S. 2474
<p>(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income the amount of certain cancellations of indebtedness under student loan programs.....</p>	S. 1100	<p>(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....</p>	S. 2475
<p>(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....</p>	S. 1100	<p>To amend title XVIII of the Social Security Act to liberalize the conditions under which post-hospital home health services may be provided under pt. A thereof and home health services may be provided under pt. B thereof.....</p>	S. 2718
<p>(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to revise the provisions relating to automatic cost-of-living increases in benefits, and for other purposes.....</p>	S. 1006	<p>(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....</p>	S. 2832
<p>(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....</p>	S. 1100	<p>(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to permit payment of benefits to divorced husbands and surviving divorced husbands in like manner as benefits thereunder presently are payable to divorced wives and surviving divorced wives, and to reduce from 20 to 15 years the number of years that a divorced spouse must have been married to an insured individual in order to be eligible for benefits on that individual's earnings record.....</p>	S. 2800
<p>(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....</p>	S. 2157	<p>(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to permit payment of benefits to divorced husbands and surviving divorced husbands in like manner as benefits thereunder presently are payable to divorced wives and surviving divorced wives, and to reduce from 20 to 15 years the number of years that a divorced spouse must have been married to an insured individual in order to be eligible for benefits on that individual's earnings record.....</p>	S. 2800
<p>(Introduced by Mr. Magnuson for himself and others.) To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the disclosure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the administration of the internal revenue laws, and for other purposes.....</p>	S. 2312	<p>(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....</p>	S. 2925
<p>To amend the Social Security Act to permit a grandchild who has been placed in legal custody of his grandparent to qualify for benefits as a child of his grandparent.....</p>	S. 2391	<p>(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to deny certain benefits to taxpayers who participate in or cooperate with the boycott of Israel.....</p>	S. 3138
<p>(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....</p>	S. 2446	<p>(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to establish eligibility for husband's benefits based on having a child in care, and to provide benefits for widowed fathers with minor children.....</p>	S. 3248

## CHURCH, FRANK, Idaho—Continued

(Introduced by Mr. Laxalt for himself and others.)  
To amend medicare and medicaid provisions so they relate to rural health care facilities..... S. 3601

(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes..... S. 3801

## SENATE RESOLUTIONS

(Introduced by Mr. Ribicoff for himself and others.)  
To protect the ability of the United States to trade abroad ..... S. Res. 205

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.)  
To disapprove 5-percent ceiling on social security cost-of-living increases ..... S. Con. Res. 2

(Introduced by Mr. Bayh for himself and others.)  
To express opposition to proposed curtailment of benefits under medicare ..... S. Con. Res. 21

To request the President to submit to the Congress his recommendations for abolishing poverty for the aged ..... S. Con. Res. 58

(Introduced by Mr. Church for himself and others.)  
To oppose increases in medical costs for the elderly ..... S. Con. Res. 86

## AMENDMENTS

(Introduced by Mr. Bentsen for himself and others.)  
To limit allowance for percentage depletion for oil and natural gas production ..... Amdt. 176 to H.R. 2166

(Introduced by Mr. Hansen for himself and others.)  
To exclude from gross income the discharge of indebtedness of an individual under a student loan if the discharge was pursuant to a provision of the loan under which the indebtedness would be forgiven if the individual worked a certain period of time in certain professions, geographical areas, or for certain classes of employers..... Amdt. 1156 to H.R. 7727

(Introduced by Mr. Church for himself and others.)  
To provide income tax counseling for the elderly.. Amdt. 1280 to H.R. 7727

(Introduced by Mr. Church for himself and others.)  
To provide for simplification and increases in the retirement income credit..... Amdt. 1281 to H.R. 7727

To provide income tax counseling for the elderly.. Amdt. 1309 to H.R. 9432

(Introduced by Mr. Church for himself and others.)  
To provide for simplification in computation and increases the amount of income subject to the 15% retirement income credit in \$2,500 for single persons and to \$3,750 in the case of a married couple filing a joint return where both are age 65 and over..... Amdt. 1310 to H.R. 9432

To provide that SSI recipients who leave their own households because of major disaster would not have their benefits reduced by one third ..... Fl. amdt. to H.R. 10051

To exclude from taxable income under the SSI program, assistance received under the Disaster Relief Act of 1974, or other assistance under a major disaster declared by the President. .... Fl. amdt. to H.R. 10051

To freeze medicare deductions for a period of 1 year..... Amdt. 1190 to H.R. 10284

Relating to the tax-exempt status of obligations, the proceeds of which are to be used to construct the American Falls Dam in Idaho..... Fl. amdt. to H.R. 10284

Relating to the tax-exempt status of obligations, the proceeds of which are to be used to construct the American Falls Dam in Idaho..... Fl. amdt. to H.R. 10727

(Introduced by Mr. Church for himself and others.)  
Supplemental security income in disaster areas... Amdt. 1871 to H.R. 10012

Supplemental security income (SSI) in disaster areas ..... Amdt. 1948 to H.R. 10012

To extend from 6 to 18 months the period during which SSI beneficiaries continue to receive their full benefits if they are forced to leave their household because of a major disaster declared by the President ..... Fl. amdt. to H.R. 10012

CLARK, DICK, Iowa

<p>(Introduced by Mr. Kennedy for himself and others.) To create a national system of health security.....</p>	S. 3	<p>(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....</p>	S. 300
<p>(Introduced by Mr. Dole for himself and others.) To exempt highway motor vehicles used exclusively in soil and water conservation work from the highway use tax.....</p>	S. 17	<p>To amend the Social Security Act to improve eligibility and computation methods under the old-age, survivors, and disability insurance program, to increase supplemental security income payments, to improve the benefits in the medicare program including out-of-hospital prescription drugs and a long-term care program, to consolidate the two-part medicare program and to eliminate all premiums and coinsurance from the medicare program, to provide for the administration of the social security programs by a newly established Independent Social Security Administration, to provide for new payment procedures under the medicare program, to establish a new consumer price index for older Americans for calculating automatic cost-of-living benefit increases, and for other purposes.....</p>	S. 440
<p>(Introduced by Mr. Mathias for himself and others.) To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances.....</p>	S. 80	<p>(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage under part B of medicare for routine exfoliative cytology tests for diagnosis of uterine cancer.....</p>	S. 451
<p>(Introduced by Mr. Mathias for himself and others.) To provide that income from entertainment activities held in conjunction with a public fair conducted by an organization described in sec. 501(c), (3), and (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.....</p>	S. 80	<p>(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....</p>	S. 525
<p>(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.....</p>	S. 101	<p>(Introduced by Mr. Church for himself and Mr. Clark.) To amend title II of the Social Security Act to provide that the special minimum insurance amount thereunder shall be increased in like manner as other benefits thereunder are increased to take account of increases in the cost of living.....</p>	S. 650
<p>(Introduced by Mr. Welcker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes.....</p>	S. 199	<p>(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.....</p>	S. 985
<p>(Introduced by Mr. Bayh for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes.....</p>	S. 227	<p>(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....</p>	S. 1183
<p>(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....</p>	S. 358	<p>(Introduced by Mr. Percy for himself and Mr. Clark.) To amend the Social Security Act to direct the Secretary of Health, Education, and Welfare to develop standards relating to the rights of patients in certain medical facilities.....</p>	S. 1278
<p>(Introduced by Mr. Church for himself and others.) To amend the Internal Revenue Code of 1954 to revise the retirement income credit and to increase the amount of such credit.....</p>	S. 309		

CLARK, DICK, Iowa—Continued

- (Introduced by Mr. Church for himself and others.)  
To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program..... S. 1006
- (Introduced by Mr. McIntyre for himself and others.) To amend the provisions of the Social Security Act to consolidate the wages by employers for income tax withholding and old-age, survivors, and disability insurance purposes, and for other purposes..... S. 2150
- (Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 older ..... S. 2157
- (Introduced by Mr. Packwood for himself and others.) To provide that income from certain public entertainment activities conducted by organizations described in section 501(c) (3), (4), or (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization..... S. 2101
- (Introduced by Mr. Church for himself and others.) To amend the Social Security Act to freeze medicare deductibles..... S. 2446
- (Introduced by Mr. Kennedy for himself and others.) To amend the Internal Revenue Code of 1954 by increasing the dollar checkoff for Presidential elections to \$2, and for other purposes..... S. 2545
- (Introduced by Mr. McGovern for himself and others.) To amend title XVIII of the Social Security Act to include, as a home health service, nutritional counseling provided by or under the supervision of a registered dietitian ..... S. 2547
- (Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations ..... S. 2832
- To amend title II of the Social Security Act to provide for the entitlement of disabled widows and widowers to unreduced widow's and widower's insurance benefits without regard to age ..... S. 3185
- (Introduced by Mr. Inouye for himself and others.) To provide for a greater utilization of the professional psychiatric nurses in the medicare and medicaid programs ..... S. 3533
- (Introduced by Mr. Inouye for himself and others.) To amend pt. B of title XI of the Social Security Act to assure appropriate participation by professional registered nurses in the peer review, and related activities authorized thereunder ..... S. 3606

- (Introduced by Mr. Laxalt for himself and others.) To amend medicare and medicaid provisions so they relate to rural health care facilities..... S. 3601

SENATE CONCURRENT RESOLUTIONS

- (Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases..... S. Con. Res. 2
- (Introduced by Mr. Bayh for himself and others.) To express opposition to proposed curtailment of benefits under medicare..... S. Con. Res. 24
- (Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly ..... S. Con. Res. 80
- (Introduced by Mr. Dole for himself and others.) Urging the President to seek elimination of discriminatory trade practices of the European Economic Community concerning imported vegetable protein products..... S. Con. Res. 108
- (Introduced by Mr. Abourezk for himself and others.) Relating to increases in social security benefits ..... S. Con. Res. 131

AMENDMENTS

- (Introduced by Mr. Domenici for himself and others.) To permit tax credit and deductions for expenses improving thermal design of taxpayer's residence..... Amdt. 101 to H.R. 2166
- (Introduced by Mr. Packwood for himself and others.) To provide tax treatment of income from certain public entertainment activities conducted by county or State fairs..... Amdt. 1238 to H.R. 7727
- To provide that the regional differential in the average value of homes shall be considered in the process of determining SSI benefits ..... H. R. 7728
- (Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment striking House LAL provisions ..... Amdt. 1875 to H.R. 10612
- (Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment modifying House minimum tax provisions ..... Amdt. 1893 to H.R. 10612
- (Introduced by Mr. Nelson for himself and others.) Extension of individual income tax cuts; current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly ..... Amdt. 1937 to H.R. 10612

## CLARK, DICK, Iowa—Continued

## AMENDMENTS—Continued

(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....	Amdt. 1960 to H.R. 10012
(Introduced by Mr. Kennedy for himself and others.) Extension of per person tax credit and alternative tax credit for 2 percent of the first \$9,000 of taxable income through Sept. 30, 1977..	Amdt. 1961 to H.R. 10012
(Introduced by Mr. Monrille for himself and others.) Substitute modification of maximum tax for individuals.....	Amdt. 1962 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC, and tax credit for the elderly.....	Amdt. 1965 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations .....	Amdt. 1970 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Revision of tax treatment of earnings of Domestic International Sales Corporations (DISC's).....	Amdt. 1988 to H.R. 10012
(Introduced by Mr. Hartke for himself and others ) Limitation on foreign tax credit claimed in connection with foreign oil-related income.....	Amdt. 2043 to H.R. 10012
(Introduced by Mr. Kennedy for himself and others.) Revision of retirement income credit.....	Amdt. 2046 to H.R. 10012
To amend the title of the bill so as to delete the word "reform".....	Fl. amdt. to H.R. 10012



CRANSTON, ALAN, California

<p>(Introduced by Mr. Kennedy for himself and others.) To create a national system of health security.....</p>	<p>S. 3</p>	<p>(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the estate tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes.....</p>	<p>S. 1173</p>
<p>(Introduced by Mr. Moss for himself and Mr. Cranston.) To amend the Internal Revenue Code of 1954 to provide a credit against tax, or in the alternative a deduction, for energy-conserving residential expenditures.....</p>	<p>S. 28</p>	<p>(Introduced by Mr. Bentsen for himself and others.) To provide, through tax incentives in the Internal Revenue Code of 1954, that all future employment based group health insurance plans extend coverage to workers who become unemployed and receive unemployment compensation benefits, with a temporary program financed through a trust fund and a temporary assessment on group health insurance arrangements to cover workers who are currently unemployed and receiving unemployment compensation—or who become unemployed before the applicable health insurance plans are modified to cover them, and for other purposes....</p>	<p>S. 1213</p>
<p>(Introduced by Mr. Mathias for himself and others.) To provide that income from entertainment activities held in conjunction with a public fair conducted by an organization described in sec. 501(c), (8) and (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.....</p>	<p>S. 80</p>	<p>(Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare .....</p>	<p>S. 1504</p>
<p>(Introduced by Mr. Inouye for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by pt. B of such title.....</p>	<p>S. 123</p>	<p>(Introduced by Mr. Tunney for himself and others.) To amend sec. 44 of the Internal Revenue Code of 1954 (relating to credit for purchase of new principal residence) to provide that the lowest offering price requirement be limited to offers after Dec. 31, 1974, and to expedite the prescribing of final regulations relating to such sec. 44 .....</p>	<p>S. 1021</p>
<p>(Introduced by Mr. Welcker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes.....</p>	<p>S. 100</p>	<p>(Introduced by Mr. Mondale for himself and Mr. Cranston.) To amend the Internal Revenue Code of 1954 to provide for public financing of congressional primary and general elections.....</p>	<p>S. 1755</p>
<p>(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for coverage under pt. B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer.....</p>	<p>S. 451</p>	<p>(Introduced by Mr. Packwood for himself and others.) To provide that income from certain public entertainment activities conducted by organizations described in section 501(c) (3), (4), or (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.....</p>	<p>S. 2104</p>
<p>(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....</p>	<p>S. 525</p>	<p>(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....</p>	<p>S. 2446</p>
<p>(Introduced by Mr. Javits for himself and others.) To amend the Emergency Unemployment Compensation Act of 1974 so as to increase from 13 to 26 the maximum number of weeks for which an individual may receive emergency compensation thereunder.....</p>	<p>S. 700</p>	<p>(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....</p>	<p>S. 2832</p>
<p>(Introduced by Mr. Fong for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....</p>	<p>S. 820</p>	<p>(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero base review and evaluation of Government programs and activities every 4 years, and for other purposes.....</p>	<p>S. 2925</p>
<p>(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.....</p>	<p>S. 985</p>	<p>(Introduced by Mr. Javits for himself and others.) To establish a national health insurance system of maternal and child health care.....</p>	<p>S. 3593</p>

CRANSTON, ALAN, California—Continued

SENATE CONCURRENT RESOLUTIONS

- (Introduced by Mr. Church for himself and others.)  
To disapprove 5-percent ceiling on social security  
cost-of-living increases..... S. Con. Res. 2
- (Introduced by Mr. Bayh for himself and others.)  
To express opposition to proposed curtailment of  
benefits under medicare..... S. Con. Res. 24

SENATE JOINT RESOLUTIONS

- (Introduced by Mr. Kennedy for himself and  
others.) To require the submission and approval  
by the Congress of fees on oil imports..... S.J. Res. 3

AMENDMENTS

- (Introduced by Mr. Bentsen for himself and  
Mr. Cranston.) Re: Health insurance for the  
unemployed..... Amdt. 134 to  
H.R. 2160
- To change foreign tax provisions affecting oil and  
gas extraction; repeal of percentage depletion  
with exemption for independent producers with-  
out retail outlets and imposition of overall limita-  
tion on amount of percentage depletion which can  
offset taxable income..... Amdt. 168 to  
H.R. 2160
- To eliminate foreign tax credit for taxes paid on  
foreign oil-related income; special tax rate for for-  
eign oil-related income; current taxation of earn-  
ings and profits of controlled foreign corporations;  
denial of DISC for energy products; repeal of  
percentage depletion with exemption for independ-  
ent producers without retail outlets..... Amdt. 221 to  
H.R. 2160
- To retain percentage depletion allowances for pro-  
ducers with average daily production of up to  
3,000 barrels of oil and 18 million cubic feet of  
natural gas..... Fl. amdt. to  
H.R. 2160
- (Introduced by Mr. Cranston for himself and others.)  
Relating to deductions for certain expenses of  
State legislators..... Amdt. 1209 to  
H.R. 7727
- (Introduced by Mr. Packwood for himself and  
others.) Relating to tax treatment of income from  
certain public entertainment activities conducted  
by county or State fairs..... Amdt. 1238 to  
H.R. 7727
- (Introduced by Mr. Javits for himself and others.)  
State trigger for extended unemployment compen-  
sation program..... Amdt. 2368 to  
H.R. 10210
- (Introduced by Mr. Javits for himself and others.)  
Unemployment compensation Federal standards  
study..... Amdt. 2380 to  
H.R. 10210

- (Introduced by Mr. Cranston for himself and others.)  
To provide optional medicare protection to  
spouses aged 60 to 64 of medicare beneficiaries  
and other persons aged 60 to 64 entitled to benefits  
under the Social Security Act..... Amdt. 1287 to  
H.R. 10284
- (Introduced by Mr. Inouye for himself and others.)  
Deletion of limitation on deductions for foreign  
conventions..... Amdt. 1820 to  
H.R. 10612
- (Introduced by Mr. Bellmon for himself and others.)  
Withholding of Federal income tax on interest and  
dividends..... Amdt. 1910 to  
H.R. 10612
- Extension of period for replacing old residences to  
permit nonrecognition of gain..... Amdt. 2178 to  
H.R. 10612

CULVER, JOHN C., Iowa

- (Introduced by Mr. Kennedy for himself and others.) To create a national system of health security..... S. 3
- (Introduced by Mr. Bayh for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes..... S. 227
- (Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage under part B of medicare for routine exfoliative cytology tests for diagnosis of uterine cancer..... S. 451
- (Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles..... S. 525
- (Introduced by Mr. Javits for himself and others.) To amend the Emergency Unemployment Compensation Act of 1974 so as to increase from 13 to 20 the maximum number of weeks for which an individual may receive emergency compensation thereunder..... S. 700
- (Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits..... S. 983
- (Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder..... S. 1183
- (Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972..... S. 1025
- (Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers, and to permit the payment of benefits to a married couple on their combined earnings record where that method of computation provides a higher combined benefit..... S. 1729

- (Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program..... S. 1906
- (Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older..... S. 2157
- (Introduced by Mr. Church for himself and others.) To amend the Social Security Act to freeze medicare deductibles..... S. 2446
- (Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations..... S. 2832
- (Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes..... S. 2925

SENATE CONCURRENT RESOLUTIONS

- (Introduced by Mr. Bayh for himself and others.) To express opposition to proposed curtailment of benefits under medicare..... S. Con. Res. 24
- (Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly..... S. Con. Res. 86

SENATE RESOLUTIONS

- (Introduced by Mr. Packwood for himself and others.) To clarify the individual income tax rebate provided by the Tax Reduction Act of 1975, Public Law 94-12, is intended not to be subject to State income taxes..... S. Res. 158

## CULVER, JOHN C., Iowa—Continued

## AMENDMENTS

To add sec. 2802, Expenses of Amateur Engaging in National or International Competition, and sec. 2803, Exemption of Certain Amateur Athletic Organizations.....	Fl. amdt. to H.R. 10012
To provide for a study by the National Commission on Revenue Sharing and Federalism.....	Amdt. 2287 to H.R. 13307
To provide that the Secretary shall make available to State and local units of government the economic and technical assistance necessary to encourage, develop, and implement long-range planning capabilities in the allocation and expenditure of Federal revenue sharing funds.....	Amdt. 2288 to H.R. 13307
To increase the areas to be studied by the Advisory Commission on Intergovernmental Relations....	Fl. amdt. to H.R. 13307
To provide Federal assistance to States and local governments for purposes of long-range planning for utilization of revenue sharing funds.....	Fl. amdt. to H.R. 13307

## CURTIS, CARL T., Nebraska

(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act so as to provide for the referral, for appropriate services provided by other State agencies, of blind or disabled children who are receiving supplemental security income benefits.....	S. 19	(Introduced by Mr. Curtis for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954.....	S. 1049
(Introduced by Mr. Bartlett for himself and others.) To amend Public Law 88-482.....	S. 505	(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 2020
To amend the required charitable distributions by private foundations under the Internal Revenue Code of 1954.....	S. 902	(Introduced by Mr. Hartke for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to change the excise tax on the investment income of private foundations from 4 percent to 2 percent.....	S. 2348
(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the estate tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes.....	S. 1173	(Introduced by Mr. Mondale for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the estate tax exemption, to provide that certain farmland included in the gross estate be valued according to its use as farmland, and for other purposes.....	S. 2394
(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....	S. 1183	(Introduced by Mr. Packwood for himself and others.) To provide that income from certain public entertainment activities conducted by organizations described in sec. 501(c), (3), (4), or (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.....	S. 2404
To amend title XI of the Social Security Act to repeal the recently added provision for the establishment of Professional Standards Review Organizations to review services covered under the medicare and medicaid programs.....	S. 1225	(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....	S. 2475
(Introduced by Mr. Curtis for himself and others.) To amend title IV of the Social Security Act to improve and make more realistic various provisions relating to eligibility for aid to families with dependent children and the administration of the aid to families with dependent children program, and for other purposes.....	S. 1710	(Introduced by Mr. Javits for himself and Mr. Curtis.) To encourage and assist States and localities to develop, demonstrate, and evaluate means of improving the utilization and effectiveness of human services through integrated planning, management, and delivery of those services in order to achieve the objectives of personal independence and individual and family economic self-sufficiency.....	S. 2489
To amend the Social Security Act to improve and control the cost of the program of old-age, survivors, and disability insurance, the program of grants to States for aid to families with dependent children, and the program of health insurance for the aged and disabled.....	S. 1720	To extend for 2 years a transitional rule under which certain charitable remainder trusts may be amended or modified to conform to the strict requirements of the Tax Reform Act of 1960.....	S. 2602
To amend the Social Security Act to improve and control the cost of the maternal and child health and crippled children's services program, and the programs of grants to States for medical assistance programs.....	S. 1721	(Introduced by Mr. Fannin for himself and Mr. Curtis.) To amend the Internal Revenue Code of 1954 to make clear the tax treatment intended for guaranteed renewable life, health, and accident insurance contracts in the case of life insurance companies.....	S. 2759
To amend title XVIII of the Social Security Act to make technical changes in the method of determining the supplementary medical insurance premium.....	S. 1722	(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....	S. 2832
To limit to 5 percent cost-of-living benefit increases under the old-age, survivors', and disability insurance and supplemental security income programs established by the Social Security Act through June 30, 1976.....	S. 1747	(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to provide incentives for additional capital formation in the United States.....	S. 2909

CURTIS, CARL T., Nebraska—Continued

(Introduced by Mr. Muskie for himself and others.)  
To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....

S. 2925

(Introduced by Mr. Curtis for himself and others.)  
To amend title XX of the Social Security Act to strengthen the ability of the States to support social services in their communities.....

S. 3061

To amend the Social Security Act and the Internal Revenue Code of 1954 to increase FICA and self employment taxes; and to amend the Social Security Act to revise the retroactive payments and retirement test provisions, and phase out student benefits under the old-age, survivors, and disability insurance program.....

S. 3092

To consolidate Federal financial assistance to the 50 States, the District of Columbia, and the territories for programs in the field of health, to focus those programs on individuals most in need of them, and to eliminate unnecessary restrictions on the exercise of State responsibility for program administration.....

S. 3137

To broaden stock ownership by low- and middle-income working Americans by allowing deferral of taxes on certain funds invested in common stock..

S. 3104

To amend the Internal Revenue Code of 1954 to restrict the authority for inspection of returns and disclosure of information with respect thereto, and for other purposes.....

S. 3105

To amend sec. 309 of the Trade Act of 1974 relating to freedom of emigration from Communist countries.....

S. 3524

To amend the Social Security Act to authorize international agreements with respect to social security benefits.....

S. 3598

(Introduced by Mr. Curtis for himself and Mr. Hansen.) To reinstate the provisions of the Sugar Act of 1948 beginning with calendar year 1977.....

S. 3807

AMENDMENTS

To strike Finance Committee provision granting tax credit to employers of Federal welfare recipients.. Amdt. 139 to H.R. 2166

To strike Finance Committee provision granting temporary reduction in individual income tax rates.. Amdt. 140 to H.R. 2166

To strike Finance Committee provision granting a refundable tax credit applicable to certain earned income..... Amdt. 141 to H.R. 2166

To strike Finance Committee provision granting tax credit for purchase of a principal residence..... Amdt. 142 to H.R. 2166

To strike Finance Committee provision granting taxpayers an election for a 3-year carryback of capital losses of \$30,000 or more..... Amdt. 143 to H.R. 2166

To strike Finance Committee provision increasing the corporate surtax exemption to \$50,000 and changing corporate tax rates..... Amdt. 144 to H.R. 2166

To strike Finance Committee provision granting corporate taxpayers an election to forgo net operating loss carryforwards in exchange for a lengthened period for net operating loss carrybacks..... Amdt. 145 to H.R. 2166

To strike Finance Committee provision granting an increase in the accumulated earnings tax credit allowed from \$100,000 to \$150,000..... Amdt. 146 to H.R. 2166

To provide that Keogh Plan contributions made by the date on which the tax return of a self-employed individual is due may be treated as contributed before the end of a taxable year to which such return relates..... Fl. amdt. to H.R. 2166

To change the effective date of the act to Sept. 30, 1976..... Fl. amdt. to H.R. 2181

To limit Federal outlays for the fiscal year beginning Oct. 1, 1976; not to exceed \$395 billion.... Fl. amdt. to H.R. 5559

To extend authority of the Social Security Administration to increase medicare part B premiums.. Fl. amdt. to H.R. 6900

(Introduced by Mr. Packwood for himself and others.) To provide tax treatment of income from certain public entertainment activities conducted by county or State fairs..... Amdt. 1238 to H.R. 7727

Relating to moving expenses of members of the uniformed services..... Amdt. 1205 to H.R. 7727

Relating to tariff on animal food containing soybeans..... Amdt. 1206 to H.R. 7727

To provide a 1-year extension of expiring investment tax credits..... Amdt. 1267 to H.R. 7727

Relating to amortization of pollution control facilities..... Amdt. 1268 to H.R. 7727

To provide an extension of time for modification of certain wills and trusts..... Amdt. 1269 to H.R. 7727

Relating to recapture of foreign losses..... Amdt. 1270 to H.R. 7727

First in-first out treatment of investment credits for regulated air carriers..... Amdt. 1906 to H.R. 10612

Deduction for contributions to broadened stock ownership plans (BSOP's)..... Amdt. 2011 to H.R. 10612

Extension of rule for contributions in aid of construction for regulated gas and electric utilities.. Amdt. 2032 to H.R. 10612

Modification of Finance Committee amendment No. 2082 regarding hospital laundry facilities..... Amdt. 2112 to H.R. 10612

## CURTIS, CARL T., Nebraska—Continued

## AMENDMENTS—Continued

(Introduced by Mr. Sparkman for himself and others.) Modification of minimum tax provisions on construction period interest and excess investment interest attributable to low- and moderate-income residential rental property; modification of depreciation recapture rules for low- and moderate-income rental property; and extension of 5-year rapid amortization for rehabilitation of low-income housing.....	Amdt. 2142 to H.R. 10612
Re: Charitable contributions.....	Fl. amdt. to H.R. 10612
To extend to the airlines as well as the railroads, benefits under the investment credit provisions...	Fl. amdt. to H.R. 10612
To delete committee amendment providing \$375 million in additional child care funding through Sept. 30, 1977, and providing incentives for the employment of welfare recipients in child care jobs .....	Fl. amdt. to H.R. 12455

## SENATE RESOLUTIONS

(Introduced by Mr. Helms for himself and others.) To relate to sec. 402(c), (1) and (3) of the Trade Act of 1974 pertaining to termination of any waiver under such act to the Socialist Republic of Romania.....	S. Res. 219
(Introduced by Mr. Ribicoff for himself and others.) To protect the ability of the United States to trade abroad.....	S. Res. 265
(Introduced by Mr. Long for himself and Mr. Curtis.) To authorize the printing of additional copies of the Senate report to accompany H.R. 10612 (Tax Reform Act of 1975).....	S. Res. 402

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.) Urging the President to seek elimination of discriminatory trade practices of the European Economic Community concerning imported vegetable protein products.....	S. Con. Res. 106
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## DOLE, ROBERT, Kansas

To extend the State and Local Fiscal Assistance Act of 1972 for 5 years.....	S. 9	To amend the Internal Revenue Code of 1954 as it relates to the Federal estate tax, to increase the individual exemption, to provide an alternate method of valuing for estate tax purposes certain real property including that listed on the National Register of Historic Places, in order to encourage the preservation of open lands and historic places if they continue to be used as such for at least 5 years after the estate tax is applicable.....	S. 678
(Introduced by Mr. Dole for himself and others.) To exempt highway motor vehicles used exclusively in soil and water conservation work from the highway use tax.....	S. 17	To amend the Internal Revenue Code of 1954 as it relates to the Federal estate tax, to increase the individual exemption when real property is involved, to provide an alternate method of valuing for estate tax purposes certain real property including that listed on the National Register of Historic Places, in order to encourage the preservation of open lands and historic places if they continue to be used as such for at least 5 years after the estate tax is applicable.....	S. 679
(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act so as to provide for the referral, for appropriate services provided by other State agencies, of blind or disabled children who are receiving supplemental security income benefits.....	S. 19	(Introduced by Mr. Fong for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....	S. 829
(Introduced by Mr. Inouye for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by pt. B of such title.....	S. 123	(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income the amount of certain cancellations of indebtedness under student loan programs.....	S. 1844
(Introduced by Mr. Packwood for himself and others.) To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns..	S. 149	To amend pt. B of title XI of the Social Security Act to provide a more effective administration of professional standards review of health care services; to expand the Professional Standards Review Organization activity to include review of services performed by or in federally operated health care institutions; and to protect the confidentiality of medical records.....	S. 1472
(Introduced by Mr. Welcker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes.....	S. 189	(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....	S. 1625
To provide tax credit for increased natural gas expenses resulting from changes in regulation of wellhead prices.....	S. 330	(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to provide that no interest is payable on income tax deficiencies in the case of returns prepared by the Internal Revenue Service until the expiration of 30 days after notice to the taxpayer of such deficiency.....	S. 1052
(Introduced by Mr. Dole for himself and others.) To provide for the reimbursement to taxpayers of all expenses, including court costs and legal and accounting fees, incurred by them in contesting unwarranted second audits of their income tax liability.....	S. 405	(Introduced by Mr. Curtis for himself and others.) To amend title IV of the Social Security Act to improve and make more realistic various provisions relating to eligibility for aid to families with dependent children and the administration of the aid to families with dependent children program, and for other purposes.....	S. 1719
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....	S. 410	(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income the amount of certain cancellations of indebtedness under student loan programs.....	S. 1804
(Introduced by Mr. Buckley for himself and others.) To provide for the monthly publication of a Consumer Price Index for the Aged which shall be used in the provision of cost-of-living benefit increases authorized by title II of the Social Security Act.....	S. 497		
(Introduced by Mr. Bartlett for himself and others.) To amend Public Law 88-152.....	S. 505		
(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the preservation and rehabilitation of historic buildings and structures and the rehabilitation of other property and for other purposes..	S. 607		



## DOLE, ROBERT, Kansas—Continued

(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide assistance to taxpayers.....	S. 1925	To provide an alternative to the salary equivalence standard for determining the reasonable costs of services furnished by independent practitioners of physical therapy to medicare beneficiaries.....	S. 3011
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 2020	(Introduced by Mr. Laxalt for himself and others.) To amend medicare and medicaid provisions so they relate to rural health care facilities.....	S. 3031
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954, and the Tax Reduction Act of 1974, to make permanent certain changes made by such act in the Internal Revenue Code which affect small business.....	S. 2140	(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 3501
(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....	S. 2157	<b>AMENDMENTS</b>	
To amend the Internal Revenue Code of 1954 to restrict access to confidential information.....	S. 2324	Three month suspension of authority to raise import fee beyond \$1.00 level.....	Amdt. 11 to H.R. 1707
(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....	S. 2475	Re: Revision of plowback provision required for producers of oil and gas exempt from repeal of percentage depletion for oil and natural gas production .....	Amdt. 210 to H.R. 2106
(Introduced by Mr. Dole for himself and Mr. Talmadge.) To amend sec. 815 of the Internal Revenue Code of 1954.....	S. 2701	To allow producers operating stripper wells from plowback requirement.....	Amdt. 211 to H.R. 2166
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to revise and improve certain provisions thereof relating to estate and gift taxes.....	S. 2810	To limit allowance for percentage depletion for oil and natural gas production; repeal of 10% excise tax on trucks, etc., and 8% excise tax on truck parts; temporary reduction in individual income tax rates.....	Amdt. 243 to H.R. 2106
(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....	S. 2832	To allow election to substitute net operating loss carryback years for carryforward years during production.....	Fl. amdt. to H.R. 2166
(Introduced by Mr. Hansen for himself and others.) To amend pt. B of title XI of the Social Security Act to assure appropriate participation by optometrists in the peer review and related activities authorized under such part.....	S. 2936	To provide for a 90% tax for the price per barrel of oil above \$5.25, but reduced if the producer "plowed back" the decontrol profit in exploration, development, and production of domestic energy resources.....	Amdt. 691 to H.R. 6860
To amend the Internal Revenue Code of 1954 to provide a tax credit for wages paid to certain new employees during periods of high unemployment...	S. 3235	(Introduced by Mr. Hansen for himself and others.) To exclude from gross income the discharge of indebtedness of an individual under a student loan if the discharge was pursuant to a provision of the loan under which the indebtedness would be forgiven if the individual worked a certain period of time in certain professions, geographical areas, or for certain classes of employers.....	Amdt. 1150 to H.R. 7727
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the modification of certain facilities and vehicles so as to remove architectural and transportation barriers to the handicapped and elderly.....	S. 3316	(Introduced by Mr. Cranston for himself and others.) To provide deduction for certain expenses of State legislators.....	Amdt. 1209 to H.R. 7727
To amend and extend the State and Local Fiscal Assistance Act of 1972.....	S. 3120	To direct the Secretary to conduct a 4-month study of the appropriateness of reimbursement under medicare for diagnostic professional services performed by optometrists on aphakic patients (patients whose natural lenses have been removed), other than refractive services.....	Fl. amdt. to H.R. 10284

## DOLE, ROBERT, Kansas—Continued

## AMENDMENTS—Continued

To make a change in the termination of date giving absolute priority to physician groups as PSRO's, thereby allowing additional time for PSRO development in view of administrative and funding delays.....	Fl. amdt. to H.R. 10284
To require up to 100 percent review or screening of medical hospital admissions in place of what has been interpreted as a present requirement of 100 percent review of all patients.....	Fl. amdt. to H.R. 10284
(Introduced by Mr. Ribicoff for himself and others.) Re: Lobbying by public charities.....	Amdt. 1041 to H.R. 10012
Re: Deduction for expenses to remove architectural and transportation barriers to the handicapped and elderly.....	Amdt. 1001 to H.R. 10012
Re: Taxation of museums and libraries .....	Amdt. 1072 to H.R. 10012
(Introduced by Mr. Stone for himself and others.) Waiver of interest resulting from errors by IRS in preparing tax returns .....	Amdt. 1886 to H.R. 10012
(Introduced by Mr. Taft for himself and others.) Inflation adjustment for tax rates and the standard deduction.....	Amdt. 1002 to H.R. 10012
(Introduced by Mr. Beall for himself and others.) Tax incentives to encourage the preservation and rehabilitation of historic structures.....	Amdt. 1005 to H.R. 10012
(Introduced by Mr. McGovern for himself and Mr. Dole.) Exemption of farm and soil and water conservation trucks from Federal highway use tax.....	Amdt. 2113 to H.R. 10012
To increase personal income tax exemption to \$1,000.....	Fl. amdt. to H.R. 10012

DOMENICI, PETE V., *New Mexico*

- (Introduced by Mr. Brock for himself and others.)  
To amend the State and Local Fiscal Assistance Act of 1972 to make Federal revenue sharing a permanent program to provide for periodic increases in the dollar amounts of revenue returned to the States under that act to offset the effects of inflation, and to eliminate certain restrictions on the purposes for which local governments may use funds obtained under the act.....
- S. 11
- (Introduced by Mr. Dole for himself and others.)  
To amend title XVI of the Social Security Act so as to provide for the referral, for appropriate services provided by other State agencies, of blind or disabled children who are receiving supplemental security income benefits.....
- S. 19
- (Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to provide that a married individual who files a separate return shall be taxed on his or her earned income at the same rate as an unmarried individual.....
- S. 93
- (Introduced by Mr. Inouye for himself and others.)  
To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.....
- S. 104
- (Introduced by Mr. Domenici for himself and others.) To amend the Internal Revenue Code of 1954 to allow an income tax credit or an income tax deduction for certain expenditures of a taxpayer relating to the thermal design of the residence of such taxpayer.....
- S. 168
- (Introduced by Mr. Domenici for himself and Mr. Schweiker.) To amend title II of the Social Security Act to provide that the amount of an individual's earnings shall, for purposes of the provisions thereof requiring deductions from benefits on account of excess earnings, be deemed to be reduced by an amount equal to the expenses paid by him during the taxable year for medical care for himself.....
- S. 169
- (Introduced by Mr. Weicker for himself and others.)  
To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes.....
- S. 100
- (Introduced by Mr. Bayh for himself and others.)  
To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes.....
- S. 227
- (Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the tax on the amounts paid for communication services shall not apply to the amount of the State and local taxes paid for such services.....
- S. 232
- (Introduced by Mr. Tower for himself and others.)  
To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husbands and widower's insurance benefits, so that benefits for husbands and widowers will be payable on the same basis as benefits for wives and widows.....
- S. 277
- (Introduced by Mr. Tower for himself and others.)  
To amend title II of the Social Security Act to permit the payment of benefits to a married couple on their combined earnings record.....
- S. 278
- (Introduced by Mr. Tower for himself and others.)  
To amend title II of the Social Security Act to provide that an insured individual otherwise qualified may retire and receive full old-age benefits, at any time after attaining age 60, if he has been forced to retire at that age by a Federal law, regulation, or other.....
- S. 279
- (Introduced by Mr. Tower for himself and others.)  
To amend title II of the Social Security Act to provide that any individual who has 40 quarters of coverage, whenever acquired, will be insured for disability benefits thereunder.....
- S. 280
- (Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage, under the supplementary medical insurance benefits program established by part B of such title, of one routine physical checkup each year and for preventive care for individuals insured under such program..
- S. 306
- (Introduced by Mr. Thurmond for himself and others.) To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.....
- S. 361
- (Introduced by Mr. Church for himself and others.)  
To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....
- S. 388
- (Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....
- S. 410
- (Introduced by Mr. Scott of Pennsylvania, for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally-assisted programs.....
- S. 445

## DOMENICI, PETE V., New Mexico—Continued

(Introduced by Mr. Thurmond for himself and Mr. Domenici.) To amend the Internal Revenue Code of 1954 to encourage the use of recycled oils.....	S. 403	(Introduced by Mr. Moss for himself and others.) To amend pt. B of title XVIII of the Social Security Act to broaden the coverage of home health services under supplementary medical insurance program and remove the 100-visit limitation presently applicable thereto, to amend pt. A of such title to liberalize the coverage of posthospital home health services thereunder, to amend title XIX of such act to require the inclusion of home health services in a State's medicaid program and to permit payments of housing costs under such a program for elderly persons who would otherwise require nursing home care to provide expanded Federal funding for congregate housing for the displaced and the elderly and for other purposes...	S. 1103
(Introduced by Mr. Buckley for himself and others.) To provide for the monthly publication of a Consumer Price Index for the Aged which shall be used in the provision of cost-of-living benefit increases authorized by title II of the Social Security Act.....	S. 497	(Introduced by Mr. Moss for himself and others.) To amend title XIX of the Social Security Act to require any nursing home, which provides services under any State program under such title, to submit to the State agency administering such a program report of costs and a financial statement, both audited by a certified public accountant reflecting the operation of such nursing home.....	S. 1104
(Introduced by Mr. Humphrey for himself and others.) To amend the Internal Revenue Code with respect to nonrecognition of gain from the sale or exchange of a residence.....	S. 507	(Introduced by Mr. Moss for himself and others.) To amend title XIX of the Social Security Act to require any nursing home, which provides services under State plans approved under such title, fully to disclose to the State licensing agency the identity of each person who has any ownership (in whole or in part) of any mortgage, deed, or trust, note, or other obligation secured (in whole or in part) by such home.....	S. 1100
(Introduced by Mr. Bartlett for himself and others.) To amend Public Law 88-482.....	S. 506	To amend the Internal Revenue Code of 1954 to provide for the reduction or deferral of liability for the payment of a part of the Federal estate tax on farms the fair market value of which exceeds the value which such property would have if it were continued to be used as farm land.....	S. 1184
(Introduced by Mr. Bentsen for himself and others.) To provide an income tax credit for savings for the payment of postsecondary educational expenses.....	S. 606	(Introduced by Mr. Buckley for himself and others.) To amend title II of the Social Security Act to provide for annual increases in the amount which individuals may earn without suffering deductions from benefits on account of excess earnings, and in a series of steps to lower to age 65 the age after which deductions from benefits are no longer imposed on account of excess earnings.....	S. 1188
(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the preservation and rehabilitation of historic buildings and structures and the rehabilitation of other property and for other purposes...	S. 607	(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income the amount of certain cancellations of indebtedness under student loan programs.....	S. 1344
(Introduced by Mr. Fong for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....	S. 829	(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to provide for tax credits for certain applications of solar energy equipment and for other purposes...	S. 1379
To amend part A to title XVIII of the Social Security Act to cover certain additional inpatient hospital services furnished outside the United States to individuals insured for benefits provided under such part A.....	S. 964	(Introduced by Mr. Beall for himself and Mr. Domenici.) To amend the Internal Revenue Code of 1954 to provide a bi-centennial celebration contribution tax credit.....	S. 1444
For the relief of Edward J. Becvar.....	S. 965		
(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits..	S. 985		
(Introduced by Mr. Moss for himself and others.) To authorize an experimental program to provide care for elderly individuals in their own homes...	S. 1161		
(Introduced by Mr. Moss for himself and others.) To amend title XVIII of the Social Security Act to expand the definition of "provider of service" to include "day care center".....	S. 1162		

## DOMENICI, PETE V., New Mexico—Continued

(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to authorize expanded home health services under Medicare.....	S. 1400	(Introduced by Mr. Brock for himself and Mr. Domenici.) To amend the Internal Revenue Code of 1954 to provide a tax credit for the amount of employment taxes paid by an employer to certain new employees.....	S. 2382
(Introduced by Mr. Taft for himself and others.) To revise and improve the program of supplemental security income established by title XVI of the Social Security Act.....	S. 1514	(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction with respect to the exhaustion of geothermal steam and geothermal resources..	S. 2008
(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....	S. 1625	(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to continue the present rates of certain taxes used to provide revenue to the highway trust fund for an additional two years, and to amend the Highway Revenue Act of 1950 to continue such fund for the same period.....	S. 2720
(Introduced by Mr. Taft for himself and Mr. Domenici.) To amend the Internal Revenue Code of 1954 to relieve employers of 50 or less employees from the requirement of paying or depositing certain employment taxes more often than once each quarter.....	S. 1601	(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to revise and improve certain provisions thereof relating to estate and gift taxes.....	S. 2810
(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income the amount of certain cancellations of indebtedness under student loan programs.....	S. 1804	(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2925
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 2020	(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid	
(Introduced by Mr. Taft for himself and others.) To amend the Internal Revenue Code of 1954 to allow an income tax credit for the costs of maintaining or restoring the exterior appearance and structural soundness of certain historic buildings and structures.....	H. 2021	(Introduced by Mr. Hansen for himself and others.) To amend pt. B of title XI of the Social Security Act to assure appropriate participation by optometrists in the peer review and related activities authorized under such part.....	S. 2030
(Introduced by Mr. McIntyre for himself and others.) To amend the provisions of the Social Security Act to consolidate the wages by employers for income tax withholding and old-age, survivors, and disability insurance purposes, and for other purposes.....	S. 2150	(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....	S. 3205
(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....	S. 2157	To amend title II of the Social Security Act to clarify the provisions relating to the amount of social security contributions required, pursuant to State-Federal agreements entered into under section 218 of such act, by States with respect to employees who receive payments on account of sickness or accident disability.....	S. 3470
(Introduced by Mr. Buckley for himself and others.) To amend the Internal Revenue Code to provide an additional personal exemption for each senior citizen whose principal place of abode is in the principal residence of the taxpayer.....	S. 2320	(Introduced by Mr. Brock for himself and Mr. Domenici.) To amend title XX of the Social Security Act so as to eliminate certain restrictions therein pertaining to the use, in the financing of State social services programs, of goods and services provided in kind by a private entity and of donated private funds.....	S. 3619
(Introduced by Mr. Bentsen for himself and others.) To amend the Employee Retirement Income Security Act of 1974 with respect to reporting requirements for small plans.....	S. 2344	(Introduced by Mr. Laxalt for himself and others.) To amend medicare and medicaid provisions so they relate to rural health care facilities.....	S. 3601
		(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 3801

## DOMENICI, PETE V., New Mexico—Continued

## AMENDMENTS

(Introduced by Mr. Domenici for himself and Mr. Humphrey.) Re: Deduction-tax credit for residential conservation expenditures.....	Amdt. 185 to H.R. 2166
(Introduced by Mr. Humphrey for himself and others.) To extend period for reinvestment of proceeds from the sale of a personal residence.....	Amdt. 159 to H.R. 2166
(Introduced by Mr. Packwood for himself and Mr. Domenici.) To increase tax rebate to \$500 maximum, increase in investment tax credit.....	Amdt. 189 to H.R. 2166
(Introduced by Mr. Domenici for himself and others.) To permit tax credit and deductions for expenses improving thermal design of taxpayer's residence.....	Amdt. 191 to H.R. 2166
To provide tax incentives for certain residence energy-conserving improvements.....	Fl. amdt to H.R. 2166
(Introduced by Mr. Hansen for himself and others.) To exclude from gross income the discharge of indebtedness of an individual under a student loan if the discharge was pursuant to a provision of the loan under which the indebtedness would be forgiven if the individual worked a certain period of time in certain professions, geographical areas, or for certain classes of employers.....	Amdt. 1156 to H.R. 7727
(Introduced by Mr. McIntyre for himself and others.) To provide tax credit for solar energy equipment.....	Amdt. 1237 to H.R. 7727
(Introduced by Mr. Brooke for himself and others.) To provide tax credit for energy saving expenditures by homeowners.....	Amdt. 1253 to H.R. 7727
(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy-saving expenditures by homeowners.....	Amdt. 1310 to H.R. 7727
(Introduced by Mr. Beall for himself and others.) Tax incentives to encourage the preservation and rehabilitation of historic structures.....	Amdt. 1005 to H.R. 10012
(Introduced by Mr. Brooke for himself and others.) Tax credit for insulation and other energy conserving alterations of principal residence.....	Amdt. 1032 to H.R. 10012
(Introduced by Mr. Domenici for himself and Mr. Montoya.) Modification of effective date for prohibition of discriminatory State taxes on generation of electricity.....	Amdt. 2001 to H.R. 10012
(Introduced by Mr. Domenici for himself and Mr. Montoya.) Deletion of provision prohibiting imposition of discriminatory State taxes on generation of electricity.....	Amdt. 2002 to H.R. 10012
Deletion of provision prohibiting imposition of discriminatory State taxes on generation of electricity and proposal for Congressional study of State taxation of the generation of electricity....	Amdt. 2086 to H.R. 10012
(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy saving expenditures by homeowners.....	Amdt. 1431 to H.R. 11896

## SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) To designate at the Department of the Treasury and in the Congress an expert on long-range tax simplification and tax reform for small business..	S. Res. 306
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## DURKIN, JOHN A., New Hampshire

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.)  
To oppose increases in medical costs for the  
elderly..... S. Con. Res. 80

## AMENDMENTS

(Introduced by Mr. McIntyre for himself and  
others.) To provide tax credit for solar energy  
equipment..... Amdt. 1237 to  
H.R. 7727

(Introduced by Mr. Helms for himself and others.)  
Deletion of \$50 floor on individual deduction for  
State and local gasoline taxes..... Amdt. 1870 to  
H.R. 10612

(Introduced by Mr. McIntyre for himself and  
others.) Exemption from Federal income tax with-  
holding requirements for State lotteries..... Amdt. 1935 to  
H.R. 10612

(Introduced by Mr. McIntyre for himself and  
others.) Deletion of Federal income tax withhold-  
ing requirement for certain gambling winnings... Amdt. 1936 to  
H.R. 10612

(Introduced by Mr. Buckley for himself and others.)  
Federal income tax deduction for tuition paid to  
elementary, secondary, and vocational schools and  
institutions of higher education..... Amdt. 1993 to  
H.R. 10612

(Introduced by Mr. Durkin for himself and Mr.  
Hart of Colorado.) Deletion of tax credit for pur-  
chases of recyclable materials..... Amdt. 2130 to  
H.R. 10612

Exclusion of copper-based scrap from tax credit for  
recycling..... Amdt. 2132 to  
H.R. 10612

Exemption from excise tax on investment income for  
private foundations providing for long-term care  
of elderly persons..... Amdt. 2174 to  
H.R. 10612

(Introduced by Mr. Thurmond for himself and  
others.) To amend title II of the Social Security  
Act so as to remove the limitation upon the  
amount of outside income which an individual may  
earn while receiving benefits thereunder..... S. 361

(Introduced by Mr. Church for himself and others.)  
To amend titles II, VII, XVI, XVIII, and XIX of  
the Social Security Act to provide for the adminis-  
tration of the old-age, survivors, and disability  
insurance program, the supplemental security  
income program, and the medicare program by a  
newly established independent Social Security  
Administration, to separate social security trust  
fund items from the general Federal budget, to  
prohibit the mailing of certain notices with social  
security and supplemental security income benefit  
checks, and for other purposes..... S. 388

(Introduced by Mr. Pell for himself and others.)  
To amend the Social Security Act to establish a  
procedure for the prompt payment of social secu-  
rity benefits to individuals whose social security  
checks have been stolen, or otherwise delayed: to  
expedite hearings and determinations respecting  
claims for benefits under titles II, XVI, and XVIII  
of the act and pt. B of title IV of Federal Coal  
Mine Health and Safety Act of 1969; and to amend  
title II of the Social Security Act to limit to 25  
percent the reduction that may be made in an  
individual's benefit check for any month because  
of any previous overpayments of monthly benefits... S. 985

(Introduced by Mr. Javits for himself and others.)  
To amend title XX of the Social Security Act to  
provide that no State shall be required to ad-  
minister individual means test for provision of  
education, nutrition, transportation, recreation,  
socialization, or associated services provided  
thereunder to groups of low income individuals  
aged 60 older..... S. 2157

(Introduced by Mr. Hartke for himself and others.)  
To amend sec. 4910 of the Internal Revenue Code  
of 1954 to change the excise tax on the investment  
income of private foundations from 4 percent  
to 2 percent..... S. 2348

(Introduced by Mr. Buckley for himself and others.)  
To amend the Internal Revenue Code of 1954 to  
allow deduction for amounts paid by a taxpayer  
for tuition to provide an education for himself or  
for another individual..... S. 2350

To amend the Internal Revenue Code of 1954 to  
allow a tax credit for expenditures toward the  
installation of solar energy equipment for resi-  
dential use..... S. 3152

(Introduced by Mr. McIntyre for himself and  
others.) To provide tax credits for the installa-  
tion of solar energy heating, cooling and hot  
water heating equipment in residences..... S. 3154

(Introduced by Mr. Packwood for himself and  
others.) To amend the Tariff Schedules of the  
United States to provide for a lower rate of duty  
for certain fish netting and fish nets..... S. 3270

EAGLETON, THOMAS F., Missouri

(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes.....	S. 199	(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....	S. 2157
(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....	S. 388	(Introduced by Mr. Jackson for himself and others.) To require the Federal Energy Administration to preserve all fees collected under the oil import fee program for eventual distribution to the consuming public.....	S. 2401
To amend title XVI of the Social Security Act to permit individuals who are residents in certain public institutions to receive supplementary security income benefits.....	S. 498	To amend title XIX of the Social Security Act to require that, effective July 1, 1976, payment, under such title, for home health services shall be made on a reasonable cost-related basis.....	S. 2500
(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 525	(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....	S. 2832
(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....	S. 1183	(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2025
To amend the State and Local Fiscal Assistance Act of 1972 to revise certain formulas for the allocation of funds, and for other purposes.....	S. 1255	(Introduced by Mr. Hartke for himself and Mr. Eagleton.) To amend title XVIII of the Social Security Act to provide that podiatrists shall be treated as "physicians" for certification and related purposes under the medicare program, and to provide coverage under the supplementary medical insurance program for the cutting and removal of warts; to amend title XIX of the Social Security Act to include podiatrists' services as physicians' services for the purposes of the medical assistance program authorized by that title..	S. 3710
(Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare .....	S. 1504	<b>SENATE CONCURRENT RESOLUTIONS</b>	
(Introduced by Mr. Eagleton for himself and Mr. Bayh.) To authorize the Secretary of Health, Education, and Welfare to postpone the effective date of certain requirements imposed on States by Public Law 93-647 with respect to child support programs in the case of States which require additional time in which to implement the policies, programs, and activities so required.....	S. 1638	(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.....	S. Con. Res. 2
To amend the provisions of title XVIII of the Social Security Act which relate to the definition of "spell of illness".....	S. 1750	(Introduced by Mr. Bayh for himself and others.) To express opposition to proposed curtailment of benefits under medicare.....	S. Con. Res. 24
(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....	S. 1906	<b>AMENDMENTS</b>	
(Introduced by Mr. Eagleton for himself and others.) To amend title II of the Social Security Act to reduce from 20 to 10 years the period of time that a divorced woman's marriage to an individual must have lasted for her to qualify for wife's or widow's benefits on the basis of the wages and self-employment income of such individual....	S. 2001	(Introduced by Mr. Eagleton for himself and others.) To rescind the present \$2 tariff on oil and remove the President's authority to impose any future tariffs or fees on imported petroleum or petroleum products.....	Amdt. 865 to H.R. 7708
		To rescind the present \$2 tariff on oil and remove the President's authority to impose any future tariffs or fees on imported petroleum or petroleum products.....	Amdt. 688 to H.R. 7710



## EAGLETON, THOMAS F., Missouri—Continued

## AMENDMENTS—Continued

(Introduced by Mr. Eagleton for himself and others.) To rescind the present \$2 tariff on oil and remove the President's authority to impose any future tariffs or fees on imported petroleum or petroleum products.....	Amdt. 856 to H.R. 7715
To rescind the present \$2 tariff on oil and remove the President's authority to impose any future tariffs or fees on imported petroleum or petroleum products.....	Amdt. 680 to H.R. 7728
(Introduced by Mr. Ford for himself and others.) Re: Armed Forces health professionals scholarship exclusion.....	Amdt. 1030 to H.R. 10612
(Introduced by Mr. Eagleton for himself and Mr. Symington.) Deletion of House LAL provision in the case of sports franchise property.....	Amdt. 1004 to H.R. 10612

**EASTLAND, JAMES O., Mississippi**

(Introduced by Mr. Mathias for himself and others.)  
To provide that income from entertainment activities held in conjunction with a public fair conducted by an organization described in sec. 501(c), (3) and (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.....

S. 89

(Introduced by Mr. Church for himself and others.)  
To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust funds items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....

S. 388

(Introduced by Mr. Fong for himself and others.)  
To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....

S. 829

To amend the Internal Revenue Code of 1954 to allow a business deduction under section 162 for certain ordinary and necessary expenses incurred to enable an individual to be gainfully employed.....

S. 1171

(Introduced by Mr. Hartke for himself and others.)  
To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....

S. 1183

(Introduced by Mr. Hansen for himself and others.)  
To amend the Internal Revenue Code of 1954 to exclude from gross income the amount of certain cancellations of indebtedness under student loan programs.....

S. 1804

(Introduced by Mr. Church for himself and others.)  
To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....

S. 1006

(Introduced by Mr. Buckley for himself and others.)  
To amend the Internal Revenue Code to provide an additional personal exemption for each senior citizen whose principal place of abode is in the principal residence of the taxpayer.....

S. 2320

(Introduced by Mr. Fannin for himself and others.)  
To amend the Internal Revenue Code of 1954 to allow a deduction with respect to the exhaustion of geothermal steam and geothermal resources....

S. 2008

(Introduced by Mr. Muskie for himself and others.)  
To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....

S. 2025

(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....

S. 3205

(Introduced by Mr. Eastland for himself and Mr. Stennis.) To amend title II of the Social Security Act so as to add the State of Mississippi to that list of States which are authorized to modify their social security coverage agreements so as to provide coverage thereunder for individuals in certain policemen's or firemen's positions.....

S. 3717

(Introduced by Mr. Chiles for himself and others.)  
To amend the Tariff Schedules of the United States to impose a duty on imports of shrimp, to limit the quantity of shrimp which may be imported into the United States during any calendar year, and for other purposes.....

S. 3720

(Introduced by Mr. Laxalt for himself and others.)  
To amend medicare and medicaid provisions so they relate to rural health care facilities.....

S. 306J

(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....

S. 3801

**SENATE CONCURRENT RESOLUTIONS**

(Introduced by Mr. Church for himself and others.)  
To disapprove 5-percent ceiling on social security cost-of-living increases.....

S. Con. Res. 2

(Introduced by Mr. Dole for himself and others.)  
Urging the President to seek elimination of discriminatory trade practices of the European Economic Community concerning imported vegetable protein products.....

S. Con. Res. 106

**SENATE RESOLUTIONS**

(Introduced by Mr. Nelson for himself and others.)  
To designate at the Department of the Treasury and in the Congress an expert on long-range tax simplification and tax reform for small business...

S. Res. 306

## AMENDMENTS

(Introduced by Mr. Hansen for himself and others.)

To exclude from gross income the discharge of indebtedness of an individual under a student loan if the discharge was pursuant to a provision of the loan under which the indebtedness would be forgiven if the individual worked a certain period of time in certain professions, geographical areas, or for certain classes of employers.....

Amdt. 1156 to  
H.R. 7727

(Introduced by Mr. Ford for himself and others.)

Re: Armed Forces health professionals scholarship exclusion.....

Amdt. 1039 to  
H.R. 10612

## FANNIN, PAUL J., Arizona

(Introduced by Mr. Dole for himself and others.) To exempt highway motor vehicles used exclusively in soil and water conservation work from the highway use tax.....	S. 17	(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income the amount of certain cancellations of indebtedness under student loan programs.....	S. 1804
To amend title XIX of the Social Security Act to provide a special Federal matching rate with respect to medical assistance provided to certain Indians.....	S. 403	(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....	S. 1906
(Introduced by Mr. Dole for himself and others.) To provide for the reimbursement to taxpayers of all expenses, including court costs and legal and accounting fees, incurred by them in contesting unwarranted second audits of their income tax liability.....	S. 405	(Introduced by Mr. Fannin for himself and Mr. Goldwater.) To amend the act of Sept. 14, 1959, Public Law 86-272, 73 Stat. 555.....	S. 1957
(Introduced by Mr. Goldwater for himself and Mr. Fannin.) To provide tax relief for condominium owners, homeowners associations, and cooperative housing corporations.....	S. 411	To amend the Tariff Schedules of the United States to provide a temporary suspension of the duty on certain pig pastes.....	S. 2118
To encourage States not presently having in effect an approved medical plan to establish and put into effect such a plan.....	S. 534	(Introduced by Mr. Roth for himself and Mr. Fannin.) The family farm estate tax reform bill..	S. 2272
(Introduced by Mr. Fong for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....	S. 829	To relate to the income tax treatment of charitable contributions of inventory and certain other ordinary income property.....	S. 2306
(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the estate tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes.....	S. 1173	(Introduced by Mr. Hartke for himself and others.) To amend sec. 4010 of the Internal Revenue Code of 1954 to change the excise tax on the investment income of private foundations from 4 percent to 2 percent.....	S. 2348
(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to provide for tax credits for certain applications of solar energy equipment, and for other purposes..	S. 1370	To amend title XX of the Social Security Act to require that State social services plans comply with the Federal interagency day care requirements, subject to the existing penalties (termination of Federal payments or 3-percent reduction therein) in cases of noncompliance.....	S. 2466
(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....	S. 1625	(Introduced by Mr. Fannin for himself and Mr. Hansen.) To amend the Tariff Schedules of the United States to provide for a higher rate of duty on certain automobiles, motorcycles, and parts therefor.....	S. 2468
(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to provide that no interest is payable on income tax deficiencies in the case of returns prepared by the Internal Revenue Service until the expiration of 30 days after notice to the taxpayer of such deficiency.....	S. 1632	(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....	S. 2476
(Introduced by Mr. Curtis for himself and others.) To amend title IV of the Social Security Act to improve and make more realistic various provisions relating to eligibility for aid to families with dependent children and the administration of the aid to families with dependent children program, and for other purposes.....	S. 1719	(Introduced by Mr. Fannin for himself and Mr. Tower.) To amend title XVIII of the Social Security Act to assure that the prevailing physicians' fees recognized by medicare for fiscal year 1976 are not less than those for fiscal year 1975, and for other purposes.....	S. 2500
		(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction with respect to the exhaustion of geothermal steam and geothermal resources...	S. 2606

## FANNIN, PAUL J., Arizona—Continued

		AMENDMENTS	
<p>To amend the Social Security Act to require employers to make an approved health care plan available to their employees, to provide a health insurance plan for low-income persons, and for other purposes.....</p>	S. 2644	<p>(Introduced by Mr. Tower for himself and others.) To increase the corporate surtax exemption to \$100,000.....</p>	<p>Amdt. 125 to H.R. 2100</p>
<p>(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax exemptions and general tax treatment to Indian tribes performing Government functions as are applicable to other governmental units.....</p>	S. 2604	<p>(Introduced by Mr. Domenici for himself and others.) To permit tax credit and deductions for expenses improving thermal design of taxpayer's residence.....</p>	<p>Amdt. 191 to H.R. 2100</p>
<p>(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to permit an individual to deduct amounts paid by that individual for retirement savings for the benefit of his spouse.....</p>	S. 2732	<p>To provide tax credits for solar heating and cooling expenditures.....</p>	<p>Amdt. 215 to H.R. 2166</p>
<p>(Introduced by Mr. Brock for himself and others.) To establish a procedure under which proposed regulations of the Secretary of Health, Education, and Welfare, to implement the Social Security Act, will be submitted to appropriate congressional committees for study and review, and under which either House of Congress, by adopting a resolution of disapproval, can prevent any such regulation from taking effect.....</p>	S. 2744	<p>(Introduced by Mr. Hansen for himself and others.) To exclude from gross income the discharge of indebtedness of an individual under a student loan if the discharge was pursuant to a provision of the loan under which the indebtedness would be forgiven if the individual worked a certain period of time in certain professions, geographical areas, or for certain classes of employers.....</p>	<p>Amdt. 1156 to H.R. 7727</p>
<p>(Introduced by Mr. Fannin for himself and Mr. Curtis.) To amend the Internal Revenue Code of 1954 to make clear the tax treatment intended for guaranteed renewable life, health, and accident insurance contracts in the case of life insurance companies.....</p>	S. 2750	<p>(Introduced by Mr. Cranston for himself and others.) To provide deduction for certain expenses of State legislators.....</p>	<p>Amdt. 1200 to H.R. 7727</p>
<p>(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to provide incentives for additional capital formation in the United States.....</p>	S. 2900	<p>To direct the Secretary to conduct a 4-month study of the appropriateness of reimbursement under medicare for diagnostic professional services performed by optometrists on aphakic patients (patients whose natural lenses have been removed), other than refractive services.....</p>	<p>Fl. amdt. to H.R. 10284</p>
<p>(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....</p>	S. 2925	<p>To make a change in the termination of date giving absolute priority to physician groups as PSRO's, thereby allowing additional time for PSRO development in view of administrative and funding delays.....</p>	<p>Fl. amdt. to H.R. 10284</p>
<p>(Introduced by Mr. Curtis for himself and others.) To amend title XX of the Social Security Act to strengthen the ability of the States to support social services in their communities.....</p>	S. 3001	<p>To require up to 100 percent review or screening of medicare hospital admissions in place of what has been interpreted as a present requirement of 100 percent review of all patients.....</p>	<p>Fl. amdt. to H.R. 10284</p>
<p>(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....</p>	S. 3801	<p>Modification of rules regarding disclosure of tax returns and tax return information to Federal officers or employees for administration of Federal laws not related to tax administration.....</p>	<p>Amdt. 2056 to H.R. 10012</p>
		<p>Increase in small DISC' exception from incremental computation of DISC' benefits.....</p>	<p>Amdt. 2064 to H.R. 10012</p>
		<p>To retain present law concerning taxation of DISC.</p>	<p>Fl. amdt. to H.R. 10012</p>
		<p>To remove the Davis-Bacon Act provision from the extension of the State and Local Fiscal Assistance Act of 1972.....</p>	<p>Fl. amdt. to H.R. 13367</p>

**SENATE RESOLUTIONS**

(Introduced by Mr. Packwood for himself and others.) To clarify the individual income tax rebate provided by the Tax Reduction Act of 1975, Public Law 94-12, is intended not to be subject to State income taxes..... S. Res. 158

(Introduced by Mr. Ribicoff for himself and others.) To protect the ability of the United States to trade abroad..... S. Res. 265

**SENATE JOINT RESOLUTIONS**

(Introduced by Mr. Fong for himself and others.) To establish a National Commission on Social Security..... S.J. Res. 5

## FONG, HIRAM L., Hawaii

- (Introduced by Mr. Beall for himself and others.)  
To amend the Internal Revenue Code of 1954 to provide an exemption from income taxation for certain income of condominium housing associations, homeowner associations, and cooperative housing corporations.....
- S. 63
- (Introduced by Mr. Mathias for himself and others.) To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances.....
- S. 80
- (Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to provide that a married individual who files a separate return shall be taxed on his or her earned income at the same rate as an unmarried individual.....
- S. 103
- (Introduced by Mr. Inouye for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by pt. B of such title.....
- S. 123
- (Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....
- S. 300
- (Introduced by Mr. Fong for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....
- S. 820
- (Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to provide for tax credits for certain applications of solar energy equipment, and for other purposes.....
- S. 1370
- (Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....
- S. 2020
- To amend the Internal Revenue Code of 1954 to permit the deduction of all expenses for medical care of a taxpayer and his spouse if either of them attained the age of 65.....
- S. 2401
- (Introduced by Mr. Fong for himself and others.) To amend sec. 37 of the Internal Revenue Code of 1954 to make the tax treatment of retirement income comparable to that of social security income.....
- S. 2402
- To relieve a substantial number of elderly individuals of the necessity of filing a declaration of estimated tax with respect to income from pensions or retirement annuities or income from interest and dividends not in excess of \$2,000 per year.....
- S. 2408
- (Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to permit an individual who is an active participant in a retirement plan to claim the deduction for retirement savings for amounts contributed by him to an individual retirement account, for an individual retirement annuity, or for a retirement bond, to the extent that the amounts paid by him or on his behalf under the retirement plan does not equal the maximum amount of the retirement savings deduction to which he would be entitled if he were not an active participant of such plan....
- S. 2428
- To amend title XX of the Social Security Act to require that State social services plans comply with the Federal interagency day-care requirements, subject to the existing penalties (termination of Federal payments or a 3-percent reduction therein) in cases of noncompliance.....
- S. 2406
- (Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....
- S. 2475
- To amend the Internal Revenue Code of 1954 to provide that certain limited miscellaneous contributions may be taken into account for purposes of determining whether a private foundation has met the minimum distribution requirements of section 4942 of such code.....
- S. 2400
- To exempt individuals who are 72 years old or older from social security taxes.....
- S. 2609
- (Introduced by Mr. Packwood for himself and others.) To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.....
- S. 3270
- (Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....
- S. 3801
- SENATE JOINT RESOLUTIONS**
- (Introduced by Mr. Fong for himself and others.) To establish a National Commission on Social Security.....
- S.J. Res. 5

## FONG, HIRAM L., Hawaii—Continued

## AMENDMENTS

Re: Increase in maximum amounts subject to retirement income credit.....	Amdt. 1578 to H.R. 10612
Modification of minimum distribution requirements for certain tax exempt organizations to include up to \$200 of miscellaneous contributions.....	Amdt. 1994 to H.R. 10612
To provide for the coverage of radiological services under pt. B of medicare.....	Amdt. 1851 to S. 3205



## FORD, WENDELL H., Kentucky

## SENATE RESOLUTIONS

(Introduced by Mr. Bayh for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes.....	S. 227	(Introduced by Mr. Packwood for himself and others.) To clarify the individual income tax rebate provided by the Tax Reduction Act of 1975, Public Law 94-12, is intended not to be subject to State income taxes.....	S. Res. 158
(Introduced by Mr. Moss for himself and others.) To allow the use of certain funds authorized to be appropriated for expenditure from the highway trust fund and apportioned to the States pursuant to title 23, United States Code, without matching State or local funds.....	S. 681	(Introduced by Mr. Nelson for himself and others.) To designate at the Department of the Treasury and in the Congress an expert on long-range tax simplification and tax reform for small business..	S. Res. 300
(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to provide for tax credits for certain applications of solar energy equipment, and for other purposes..	S. 1370		
(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....	S. 1625		
(Introduced by Mr. Curtis for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954.....	S. 1019		
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 2020		
(Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to treat Federal retirement system income the same as social security income to the extent that such retirement income does not exceed the sum of old-age benefits which may be received under title II of the Social Security Act and amounts which may be earned without reducing such benefits....	S. 2870		
(Introduced by Mr. McGovern for himself and others.) To amend the Internal Revenue Code of 1954 to exempt farmers from the highway use tax on heavy trucks used for farm purposes.....	S. 2807		
(Introduced by Mr. Pearson for himself and others.) To amend title XIX of the Social Security Act to repeal the provisions, relating to consent by States to certain suits, which were included in such title by reason of the enactment of section 111 of Public Law 94-182.....	S. 3202		

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.....	S. Con. Res. 2
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## AMENDMENTS

Re: Armed Forces health professions scholarship exclusion.....	Amdt. 1006 to H.R. 10612
(Introduced by Mr. Ford for himself and others.) Re: Armed Forces health professionals scholarship exclusion.....	Amdt. 1630 to H.R. 10612
Limited exclusion from gross income for government retirement benefits.....	Amdt. 1803 to H.R. 10612
Continuation of exclusion for disability pension of the military.....	Amdt. 1864 to H.R. 10612
Single person treated as head of household.....	Amdt. 1865 to H.R. 10612
\$100 exclusion for interest received .....	Amdt. 1866 to H.R. 10612
Limitation on prohibition of State-local taxation of certain barges using interstate waterways.....	Amdt. 2007 to H.R. 10612
To provide for a study by the Joint Committee on Internal Revenue Taxation staff with a view to evaluating the best method of achieving tax treatment for all individuals.....	Fl. amdt. to H.R. 10612
To grant tax exemption for certain education programs for members of the uniformed services...	Fl. amdt. to H.R. 10612
To delete "laundry" from the list of exempted services that may be performed by hospital co-operatives.....	Fl. amdt. to H.R. 10612
To extend to Sept. 30, 1977, the effective date for reporting requirements concerning withholding on certain gambling operations.....	Fl. amdt. to H.R. 10612

## GARN, JAKE, Utah

<p>(Introduced by Mr. Brock for himself and others.) To amend the State and Local Fiscal Assistance Act of 1972 to make Federal revenue sharing a permanent program to provide for periodic increases in the dollar amounts of revenue returned to the States under that act to offset the effects of inflation, and to eliminate certain restrictions on the purposes for which local governments may use funds obtained under the act.....</p>	S. 11	<p>(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to provide incentives for additional capital formation in the United States.....</p>	S. 2009
<p>(Introduced by Mr. Domenici for himself and others.) To amend the Internal Revenue Code of 1954 to allow an income tax credit or an income tax deduction for certain expenditures of a taxpayer relating to the thermal design of the residence of such taxpayer.....</p>	S. 168	<p>(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....</p>	S. 2025
<p>(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....</p>	S. 410	<p>(Introduced by Mr. Laxalt for himself and others.) To amend medicare and medicaid provisions so they relate to rural health care facilities.....</p>	S. 3001
<p>(Introduced by Mr. Moss for himself and others.) To allow the use of certain funds authorized to be appropriated for expenditure from the highway trust fund and apportioned to the States pursuant to title 23, United States Code, without matching State or local funds.....</p>	S. 681	<b>AMENDMENTS</b>	
<p>(Introduced by Mr. Fong for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....</p>	S. 829	<p>(Introduced by Mr. Tower for himself and others.) To increase the corporate surtax exemption to \$100,000.....</p>	Amdt. 125 to H.R. 2100
<p>(Introduced by Mr. Tower for himself and Mr. Garn.) To increase the corporate surtax exemption to \$100,000.....</p>	S. 949	<p>(Introduced by Mr. Biden for himself and others.) To strike title I of the bill, "Refund of 1974 Individual Income Taxes".....</p>	Amdt. 271 to H.R. 2100
<p>(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....</p>	S. 1625	<p>(Introduced by Mr. McIntyre for himself and others.) To provide tax credit for solar energy equipment.....</p>	Amdt. 1237 to H.R. 7727
<p>(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to provide that no interest is payable on income tax deficiencies in the case of returns prepared by the Internal Revenue Service until the expiration of 30 days after notice to the taxpayer of such deficiency.....</p>	S. 1652	<p>(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy-saving expenditures by homeowners.....</p>	Amdt. 1316 to H.R. 7727
<p>(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide assistance to taxpayers.....</p>	S. 1925	<p>(Introduced by Mr. Stone for himself and others.) Waiver of interest resulting from errors by IRS in preparing tax returns.....</p>	Amdt. 1886 to H.R. 10612
<p>(Introduced by Mr. Moss for himself and others.) To amend the Internal Revenue Code of 1954 to exempt from Federal income taxation a trust established by a taxpayer for the purpose of providing care for certain mentally incompetent relatives of the taxpayer.....</p>	S. 1900	<p>(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy saving expenditures by homeowners.....</p>	Amdt. 1461 to H.R. 11808
<p>(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction with respect to the exhaustion of geothermal steam and geothermal resources....</p>	S. 2008		

GLENN, JOHN, Ohio

(Introduced by Mr. Muskle for himself and others.)

To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....

S. 2025

To amend the antidiscrimination provisions of the State and Local Fiscal Assistance Act of 1972....

S. 3173

## AMENDMENTS

To provide a tax credit of up to \$225 for insulation expenditures .....

Amdt. 1264 to  
H.R. 7727

(Introduced by Mr. Brooke for himself and others.)

To provide a tax credit for energy saving expenditures by homeowners.....

Amdt. 1431 to  
H.R. 11808

To strengthen the law with regard to compliance with civil rights legislation where revenue sharing funds are involved.....

Fl. amdt. to  
H.R. 13307

## GOLDWATER, BARRY, Arizona

(Introduced by Mr. Welcker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes.....	S. 100	(Introduced by Mr. Curtis for himself and others.) To amend title IV of the Social Security Act to improve and make more realistic various provisions relating to eligibility for aid to families with dependent children and the administration of the aid to families with dependent children program, and for other purposes.....	S. 1719
(Introduced by Mr. Dole for himself and others.) To provide for the reimbursement to taxpayers of all expenses, including court costs and legal and accounting fees, incurred by them in contesting unwarranted second audits of their income tax liability.....	S. 405	(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....	S. 1006
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....	S. 410	(Introduced by Mr. Curtis for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954.....	S. 1949
(Introduced by Mr. Goldwater for himself and Mr. Faunin.) To provide tax relief for condominium owners, homeowners associations, and cooperative housing corporations.....	S. 411	(Introduced by Mr. Faunin for himself and Mr. Goldwater.) To amend the act of Sept. 14, 1950, Public Law 80-272, 73 Stat. 555.....	S. 1957
To help relieve the burden of high property taxes by allowing each homeowner a Federal tax credit or rebate for property taxes paid for the support of public schools.....	S. 481	(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....	S. 2157
(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the preservation and rehabilitation of historic buildings and structures and the rehabilitation of other property, and for other purposes..	S. 007	(Introduced by Mr. Magnuson for himself and others.) To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the disclosure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the administration of the internal revenue laws, and for other purposes.....	S. 2342
(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1960; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits..	S. 985	(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....	S. 2475
(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....	S. 1183	(Introduced by Mr. Faunin for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction with respect to the exhaustion of geothermal steam and geothermal resources...	S. 2608
(Introduced by Mr. Faunin for himself and others.) To amend the Internal Revenue Code of 1954 to provide for tax credits for certain applications of solar energy equipment and other purposes.....	S. 1370	(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....	S. 2832
(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....	S. 1625	(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2025
		(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors..	S. 3036

## GOLDWATER, BARRY, Arizona—Continued

## AMENDMENTS

- (Introduced by Mr. Beall for himself and Mr. Goldwater.) Re: Condominium associations and cooperative housing corporations maintaining common areas to be exempt from Federal income taxes..... Amdt. 170 to H.R. 2168
- (Introduced by Mr. Inouye for himself and others.) Deletion of limitation on deductions for foreign conventions..... Amdt. 1829 to H.R. 10612
- (Introduced by Mr. Beall for himself and others.) Tax incentives to encourage the preservation and rehabilitation of historic structures..... Amdt. 1905 to H.R. 10612
- (Introduced by Mr. Percy for himself and others.) Restriction on the use of social security numbers. Amdt. 2087 to H.R. 10612

## GRAVEL, MIKE, Alaska

(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicald.....	S. 104	To establish an Energy Trust Fund funded by a tax on energy sources, to provide for the development of domestic sources of energy and for the more efficient utilization of energy, and for other purposes.....	S. 1112
(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes.....	S. 190	(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....	S. 1183
(Introduced by Mr. Bayh for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes.....	S. 227	(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to remove the income limitation on the deduction for household and dependent care services necessary for gainful employment and to make such deduction an adjustment to gross income.....	S. 1219
To permit the Internal Revenue Service to accept a check of the Philippine Commercial and Industrial Bank, Manila, Philippines, for the account of the estate of Linnie Jane Hodges.....	S. 305	(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children, to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers, and to permit the payment of benefits to a married couple on their combined earnings record where that method of computation provides a higher combined benefit.....	S. 1729
(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....	S. 390	(Introduced by Mr. Taft for himself and others.) To require that States, which receive Federal payments with respect to any State welfare program, consent to suit in the Federal courts in actions brought against the State by claimants for the aid for assistance provided under such program.....	S. 1856
(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage under part B of medicare for routine exfoliative cytology tests for diagnosis of uterine cancer.....	S. 451	(Introduced by Mr. Stevens for himself and Mr. Gravel.) To amend title XVI of the Social Security Act (relating to supplemental income for the aged, blind, and disabled) to provide for the disregarding of certain payments made by a State to elderly residents thereof without regard to the need of the recipient thereof, in determining eligibility for or amount of the supplementary income payable to individuals in such State under such title.....	S. 1801
(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 525	(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....	S. 1006
(Introduced by Mr. Bentsen for himself and others.) To provide an income tax credit for savings for the payment of postsecondary educational expenses.....	S. 606	(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 2020
(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the preservation and rehabilitation of historic buildings and structures and the rehabilitation of other property, and for other purposes..	S. 607		
(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefit.	S. 985		

## GRAVEL, MIKE, Alaska—Continued

(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....	S. 2157	(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 8801
(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....	S. 2475		
(Introduced by Mr. Hartke for himself and others.) To provide for the coverage under medicare of dental care, eye care, dentures, eyeglasses, and hearing aids.....	S. 2525		
(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction with respect to the exhaustion of geothermal steam and geothermal resources....	S. 2608		
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax exemptions and general tax treatment to Indian tribes performing Government functions as are applicable to other governmental units.....	S. 2604		
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to continue the present rates of certain taxes used to provide revenue to the highway trust fund for an additional two years, and to amend the Highway Revenue Act of 1956 to continue such fund for the same period.....	S. 2720		
(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....	S. 2832		
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors...	S. 3036		
(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....	S. 3205		
(Introduced by Mr. Packwood for himself and others.) To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.....	S. 3270		
(Introduced by Mr. Inouye for himself and others.) To amend pt. B of title XI of the Social Security Act to assure appropriate participation by professional registered nurses in the peer review, and related activities authorized thereunder.....	S. 3006		
		<b>AMENDMENTS</b>	
		To remove Federal Power Commission price control of natural gas produced from wells which were commenced on or after the date of enactment. The President's power to control the price of crude and petroleum products, natural gas, and coal under the Emergency Petroleum Allocation Act would terminate 60 days after enactment. There would be an excess profits tax on the production of fossil fuels of 80% of any income which exceeded a rate of return of 15% on invested capital. The excess profits tax would be reduced by the amount of expenditures in energy producing investments.....	Amdt. 100 to H.R. 2166
		To remove Federal Power Commission price control of natural gas produced from wells which were commenced on or after the date of enactment. The President's power to control the price of crude and petroleum products, natural gas, and coal under the Emergency Petroleum Allocation Act would terminate 60 days after enactment. There would be an excess profits tax on the production of fossil fuels of 80% of any income which exceeded a rate of return of 15% on invested capital. The excess profits tax would be reduced by the amount of expenditures in energy producing investments. The Federal Power Commission would be denied the ability to allow pipelines to average costs of controlled natural gas prices with decoupled prices.....	Amdt. 129 to H.R. 2166
		(Introduced by Mr. Pastore for himself and others.) To provide retroactive social security increase...	Amdt. 177 to H.R. 2166
		(Introduced by Mr. Pastore for himself and others.) To provide a retroactive social security increase...	Amdt. 241 to H.R. 2166
		(Introduced by Mr. Hathaway for himself and others.) Provides that individuals engaged in small fishing operations on a share basis shall be covered under social security as self-employed persons rather than as employees.....	Amdt. 1075 to H.R. 7727
		(Introduced by Mr. Cranston for himself and others.) To provide deduction for certain expenses of State legislators.....	Amdt. 1209 to H.R. 7727
		(Introduced by Mr. Inouye for himself and others.) Deletion of limitation on deductions for foreign conventions.....	Amdt. 1829 to H.R. 10012

## GRAVEL, MIKE, Alaska—Continued

## AMENDMENTS—Continued

Substitute recycling tax credit.....	Amdt. 2010 to H.R. 10612
(Introduced by Mr. Gravel for himself and Mr. Tunney.) Modification of tax credit for recycling..	Amdt. 2017 to H.R. 10612
Tax credit for purchases of materials for recycling..	Amdt. 2171 to H.R. 10612
To exclude from income in determining supplemental security income eligibility, monthly benefits paid by the State of Alaska to aged persons who have lived in that State for more than 25 years.....	Fl. amdt. to H.R. 10727
To exclude from income in determining supplemental security income eligibility, monthly benefits paid by the State of Alaska to aged persons who have lived in that State for more than 25 years.....	Fl. amdt. to H.R. 10727
To restore House provisions making prohibitions against discrimination on the basis of age and handicapped status in the use of revenue sharing funds.....	Fl. amdt. to H.R. 13367
To provide that the prevailing party in a civil suit brought to enforce civil rights compliance in the use of revenue sharing funds may be awarded reasonable attorney's fees.....	Fl. amdt. to H.R. 13367
To apply existing civil rights prohibitions and exemptions on religious discrimination to the revenue sharing program.....	Fl. amdt. to H.R. 13367

## SENATE RESOLUTIONS

(Introduced by Mr. Ribicoff for himself and others.) To protect the ability of the United States to trade abroad.....	S. Res. 265
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GRIFFIN, ROBERT P., Michigan

AMENDMENTS

<p>(Introduced by Mr. Javits for himself and others.) To amend the Emergency Unemployment Compensation Act of 1974 so as to increase from 13 to 26 the maximum number of weeks for which an individual may receive emergency compensation thereunder.....</p>	<p>S. 766</p>	<p>(Introduced by Mr. Hart of Michigan for himself and others.) To make Finance Committee provision granting taxpayers election to forego net operating loss carryforwards in exchange for lengthened period for net operating loss carrybacks effective Jan. 1, 1974.....</p>	<p>Amdt. 262 to H.R. 2166</p>
<p>(Introduced by Mr. Griffin for himself and Mr. Hart of Michigan.) To amend the Internal Revenue Code of 1954 to repeal the excise tax on trucks, buses, and tractors and parts and accessories for such vehicles.....</p>	<p>S. 974</p>	<p>(Introduced by Mr. Hart of Michigan for himself and others.) To make Finance Committee provision granting taxpayers election to forego net operating loss carryforwards in exchange for lengthened period for net operating loss carrybacks effective Jan. 1, 1974.....</p>	<p>Amdt. 269 to H.R. 2166</p>
<p>(Introduced by Mr. Case for himself and others.) To exempt State lotteries from certain Federal prohibitions, and for other purposes.....</p>	<p>S. 1485</p>	<p>(Introduced by Mr. Cranston for himself and others.) To provide deduction for certain expenses of State legislators.....</p>	<p>Amdt. 1209 to H.R. 7727</p>
<p>(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....</p>	<p>S. 2475</p>	<p>Lump-sum distributions from qualified pension, etc. plans.....</p>	<p>Amdt. 2126 to H.R. 10012</p>
<p>(Introduced by Mr. Scott of Pennsylvania for himself and others.) To impose quantitative limitations on the importation of mushrooms into the United States.....</p>	<p>S. 3704</p>	<p>Re: Lump-sum distributions from qualified pension plans.....</p>	<p>Fl. amdt. to H.R. 10012</p>

## HANSEN, CLIFFORD P., Wyoming

- (Introduced by Mr. Brock for himself and others.)  
To amend the State and Local Fiscal Assistance Act of 1972 to make Federal revenues sharing a permanent program to provide for periodic increases in the dollar amounts of revenue returned to the States under that act to offset the effects of inflation, and to eliminate certain restrictions on the purposes for which local governments may use funds obtained under the act.....
- (Introduced by Mr. Mathias for himself and others.)  
To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances.....
- (Introduced by Mr. Hansen for himself and others.)  
To amend part B of title XI of the Social Security Act, professional standards review, to provide for the review of dental services by dentists.....
- (Introduced by Mr. Bayh for himself and others.)  
To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes.....
- (Introduced by Mr. Buckley for himself and others.)  
To provide for the monthly publication of a Consumer Price Index for the Aged which shall be used in the provision of cost-of-living benefit increases authorized by title II of the Social Security Act.....
- (Introduced by Mr. Bartlett for himself and others.)  
To amend Public Law 88-482.....
- (Introduced by Mr. Fong for himself and others.)  
To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....
- (Introduced by Mr. Curtis for himself and others.)  
To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the estate tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes.....
- (Introduced by Mr. Hartke for himself and others.)  
To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....
- (Introduced by Mr. Hathaway for himself and others.)  
To extend and revise the State and Local Fiscal Assistance Act of 1972.....
- (Introduced by Mr. Curtis for himself and others.)  
To amend title IV of the Social Security Act to improve and make more realistic various provisions relating to eligibility for aid to families with dependent children and the administration of the aid to families with dependent children program, and for other purposes.....
- (Introduced by Mr. Hansen for himself and others.)  
To amend the Internal Revenue Code of 1954 to exclude from gross income the amount of certain cancellations of indebtedness under student loan programs.....
- (Introduced by Mr. Hansen for himself and Mr. McGee.)  
To provide for the duty-free entry of binder twine and baler twine made of manmade fibers.....
- To amend the Internal Revenue Code to encourage development of processes to convert coal to low-pollutant synthetic fuels.....
- (Introduced by Mr. Hartke for himself and others.)  
To amend sec. 4910 of the Internal Revenue Code of 1954 to change the excise tax on the investment income of private foundations from 4 percent to 2 percent.....
- (Introduced by Mr. Fannin for himself and Mr. Hansen.)  
To amend the Tariff Schedules of the United States to provide for a higher rate of duty on certain automobiles, motorcycles, and parts therefor.....
- (Introduced by Mr. Long for himself and others.)  
To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medical program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes.....
- (Introduced by Mr. Curtis for himself and others.)  
To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....
- (Introduced by Mr. Fannin for himself and others.)  
To amend the Internal Revenue Code of 1954 to allow a deduction with respect to the exhaustion of geothermal steam and geothermal resources....
- (Introduced by Mr. Fannin for himself and others.)  
To amend the Internal Revenue Code of 1954 to provide incentives for additional capital formation in the United States.....

S. 1625

S. 11

S. 1719

S. 1804

S. 1877

S. 80

S. 2109

S. 153

S. 2348

S. 227

S. 2408

S. 497

S. 595

S. 829

S. 2470

S. 2475

S. 1173

S. 2606

S. 1183

S. 2909

HANSEN, CLIFFORD P., Wyoming—Continued

SENATE CONCURRENT RESOLUTIONS

- (Introduced by Mr. Muskie for himself and others.)  
To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes..... S. 2925
- (Introduced by Mr. Hansen for himself and others.)  
To amend pt. B of title XI of the Social Security Act to assure appropriate participation by optometrists in the peer review and related activities authorized under such part..... S. 2930
- (Introduced by Mr. Curtis for himself and others.)  
To amend title XX of the Social Security Act to strengthen the ability of the States to support social services in their communities..... S. 3001
- (Introduced by Mr. Laxalt for himself and others.)  
To amend medicare and medicaid provisions so they relate to rural health care facilities..... S. 3041
- To suspend until the close of June 30, 1970, the duty on certain doxarubicin hydrochloride antibiotics and for other purposes..... S. 3085
- (Introduced by Mr. Curtis for himself and Mr. Hansen.) To restate the provisions of the Sugar Act of 1948 beginning with calendar year 1977..... S. 3847

- (Introduced by Mr. Dole for himself and others.)  
Urging the President to seek elimination of discriminatory trade practices of the European Economic Community concerning imported vegetable protein products..... S. Con. Res. 108

AMENDMENTS

- (Introduced by Mr. Hansen for himself and others.)  
To exclude from gross income the discharge of indebtedness of an individual under a student loan if the discharge was pursuant to a provision of the loan under which the indebtedness would be forgiven if the individual worked a certain period of time in certain professions, geographical areas, or for certain classes of employers..... Amdt. 1156 to H.R. 7727
- Allowance of deduction for moving and storage expenses by members of the Armed Forces and their dependents..... Amdt. 1873 to H.R. 10012
- Removal of excise tax on certain articles resold after modification..... Amdt. 1903 to H.R. 10012

SENATE RESOLUTIONS

- (Introduced by Mr. Ribicoff for himself and others.)  
To protect the ability of the United States to trade abroad..... S. Res. 265

## HART, GARY W., Colorado

(Introduced by Mr. Bayh for himself and others.)  
To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes.....

S. 227

(Introduced by Mr. Ribicoff for himself and others.)  
To amend the Social Security Act to freeze medicare deductibles.....

S. 525

(Introduced by Mr. Mondale for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the estate tax exemption, to provide that certain farmland included in the gross estate be valued according to its use as farmland, and for other purposes.....

S. 2304

(Introduced by Mr. Muskie for himself and others.)  
To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....

S. 2832

(Introduced by Mr. McGovern for himself and others.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the State tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes.....

S. 2975

(Introduced by Mr. Buckley for himself and Mr. Hart of Michigan.) To repeal sec. 21 of the Second Liberty Bond Act.....

S. 3129

(Introduced by Mr. Haskell for himself and Mr. Hart of Colorado.) For the relief of the Jefferson County Mental Center, Inc., and 108 individuals...

S. 3230

To provide a pilot program for review of certain existing tax expenditures, and to provide for systematic review of new tax expenditures and existing tax expenditures which are contained.....

S. 3588

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.)  
To disapprove 5-percent ceiling on social security cost-of-living increases.....

S. Con. Res. 2

## SENATE JOINT RESOLUTIONS

(Introduced by Mr. Kennedy for himself and others.) To require the submission and approval by the Congress of fees on oil imports.....

S.J. Res. 3

## AMENDMENTS

(Introduced by Mr. Bumpers for himself and Mr. Hart of Colorado.) To strike Finance Committee provision granting tax credit for purchase of a principal residence.....

Amdt. 100 to  
H.R. 2100

(Introduced by Mr. Bentsen for himself and others.)  
To limit allowance for percentage depletion for oil and natural gas production.....

Amdt. 176 to  
H.R. 2100

(Introduced by Mr. Bumpers for himself and Mr. Hart of Colorado.) To strike Finance Committee provision granting tax credit for purchase of a principal residence.....

Amdt. 239 to  
H.R. 2100

(Introduced by Mr. Biden for Mr. Bumpers, and Mr. Hart of Colorado.) To strike Finance Committee provision granting tax credit for purchase of a principal residence.....

Amdt. 270 to  
H.R. 2100

(Introduced by Mr. Nelson for himself and others.)  
Substitute amendment for Finance Committee amendment striking House LAL provisions.....

Amdt. 1875 to  
H.R. 10012

(Introduced by Mr. Nelson for himself and others.)  
Substitute amendment for Finance Committee amendment modifying House minimum tax provisions.....

Amdt. 1803 to  
H.R. 10012

(Introduced by Mr. Nelson for himself and others.)  
Extension of individual income tax cuts; current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....

Amdt. 1037 to  
H.R. 10012

(Introduced by Mr. Hart of Colorado for himself and others.) Health protection tax on cigarettes...

Amdt. 1045 to  
H.R. 10012

## HART, GARY W., Colorado—Continued

## AMENDMENTS—Continued

(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....	Amdt. 1000 to H.R. 10012
(Introduced by Mr. Kennedy for himself and others). Extension of per person tax credit and alternative tax credit for 2 percent of the first \$8,000 of taxable income through Sept. 30, 1977..	Amdt. 1001 to H.R. 10012
(Introduced by Mr. Mondale for himself and others.) Substitute modification of maximum tax for individuals.....	Amdt. 1002 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC, and tax credit for the elderly.....	Amdt. 1005 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations.....	Amdt. 1076 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Revision of tax treatment of earnings of Domestic International Sales Corporations (DISC's).....	Amdt. 1088 to H.R. 10012
(Introduced by Mr. Hartke for himself and others.) Limitation on foreign tax credit claimed in connection with foreign oil-related income.....	Amdt. 2043 to H.R. 10012
(Introduced by Mr. Kennedy for himself and others.) Revision of retirement income credit.....	Amdt. 2040 to H.R. 10012
(Introduced by Mr. Durkin for himself and Mr. Hart of Colorado.) Deletion of tax credit for purchases of recyclable material.....	Amdt. 2130 to H.R. 10012
To provide for a study of recycling incentives.....	Fl. amdt. to H.R. 10012
To establish a commission to study tax simplification and modernization.....	Fl. amdt. to H.R. 10012
To impose a graduated tax on cigarettes, based on their tar and nicotine content.....	Fl. amdt. to H.R. 10012

## HART, PHILIP A., Michigan

- (Introduced by Mr. Kennedy for himself and others.) To create a national system of health security..... S. 3
- (Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act so as to provide for the referral, for appropriate services provided by other State agencies, of blind or disabled children who are receiving supplemental security income benefits..... S. 19
- (Introduced by Mr. Mathias for himself and others.) To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances..... S. 80
- (Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid..... S. 104
- (Introduced by Mr. Inouye for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by pt. B of such title..... S. 123
- (Introduced by Mr. Welcker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes..... S. 199
- (Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes..... S. 388
- (Introduced by Mr. Scott of Pennsylvania for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally-assisted programs.. S. 445
- (Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles..... S. 525
- (Introduced by Mr. Humphrey for himself and others.) To amend the Internal Revenue Code with respect to nonrecognition of gain from the sale or exchange of a residence..... S. 597
- To provide that all petroleum imported into the United States after Sept. 1, 1975, shall not be available for purchase other than by the Government of the United States..... S. 610
- (Introduced by Mr. Reall for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the preservation and rehabilitation of historic buildings and structures and the rehabilitation of other property, and for other purposes.. S. 667
- (Introduced by Mr. Javits for himself and others.) To amend the Emergency Unemployment Compensation Act of 1974 so as to increase from 13 to 26 the maximum number of weeks for which an individual may receive emergency compensation thereunder..... S. 706
- (Introduced by Mr. Fong for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65..... S. 829
- (Introduced by Mr. Griffin for himself and Mr. Hart of Michigan.) To amend the Internal Revenue Code of 1954 to repeal the excise tax on trucks, buses, and tractors and parts and accessories for such vehicles..... S. 974
- (Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.. S. 986
- (Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder..... S. 1188

## HART, PHILIP A., Michigan—Continued

To provide adequate mental health care and psychiatric care to all Americans.....	S. 1882	(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 2446
(Introduced by Mr. Case for himself and others.) To exempt State lotteries from certain Federal prohibitions and for other purposes.....	S. 1485	(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....	S. 2475
(Introduced by Mr. Ribicoff for himself and others.) To amend the Federal Unemployment Tax Act to provide a 5-year moratorium on application of the penalty imposed (through a reduction in the credit allowed employers against the Federal unemployment tax) by existing law on States which have failed to make timely repayment of certain advances made to the States unemployment account.....	S. 1502	(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....	S. 2832
(Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare.....	S. 1504	(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors..	S. 3036
(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....	S. 1906	To amend the Internal Revenue Code of 1954, as amended .....	S. 3417
(Introduced by Mr. Mondale for himself and others.) To amend the Federal Unemployment Tax Act to require States to extend coverage to State and local employees, domestic and agricultural workers; to provide at least 52 weeks of regular unemployment compensation, to provide for Federal financing of one-half of the additional costs attributable to such requirement, to provide a minimum weekly benefit amount; to increase the amount of wages subject to Federal Unemployment Tax, and for other purposes.....	S. 2079	To establish an equitable private retirement system..	S. 3850
(Introduced by Mr. McIntyre for himself and others.) To amend the provisions of the Social Security Act to consolidate the wages by employers for income tax withholding and old-age, survivors, and disability insurance purposes, and for other purposes.....	S. 2150		
(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....	S. 2157		
(Introduced by Mr. Magnuson for himself and others.) To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the disclosure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the administration of the internal revenue laws, and for other purposes.....	S. 2242		
		<b>SENATE RESOLUTIONS</b>	
		(Introduced by Mr. Packwood for himself and others.) To clarify the individual income tax rebate provided by the Tax Reduction Act of 1975, Public Law 94-12, is intended not to be subject to State income taxes.....	S. Res. 158
		(Introduced by Mr. Nelson for himself and others.) To designate at the Department of the Treasury and in the Congress an expert on long-range tax simplification and tax reform for small business..	S. Res. 306
		<b>SENATE CONCURRENT RESOLUTIONS</b>	
		(Introduced by Mr. Church for himself and others.) To disapprove 5-percent culling on social security cost-of-living increases.....	S. Con. Res. 2
		(Introduced by Mr. Bayh for himself and others.) To express opposition to proposed curtailment of benefits under medicare.....	S. Con. Res. 24
		(Introduced by Mr. Javits for himself and others.) Relating to Emergency Unemployment Compensation.....	S. Con. Res. 34
		(Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly.....	S. Con. Res. 86

## HART, PHILIP A., Michigan—Continued

## AMENDMENTS

(Introduced by Mr. Bentsen for himself and others.) To limit allowance for percentage depletion for oil and natural gas production.....	Amdt. 176 to H.R. 2166	(Introduced by Mr. Mondale for himself and others.) Substitute modification of maximum tax for individuals.....	Amdt. 1903 to H.R. 10012
To make Finance Committee provision granting taxpayers election to forego net operating loss carryforwards in exchange for lengthened period for net operating loss carrybacks effective Jan. 1, 1974.....	Amdt. 223 to H.R. 2166	(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC, and tax credit for the elderly.....	Amdt. 1065 to H.R. 10012
To revise Finance Committee provision concerning election for extending net operating loss carryback.....	Amdt. 224 to H.R. 2166	(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations.....	Amdt. 1070 to H.R. 10012
(Introduced by Mr. Hart of Michigan for himself and others.) To make Finance Committee provision granting taxpayers election to forego net operating loss carryforwards in exchange for lengthened period for net operating loss carrybacks effective Jan. 1, 1974.....	Amdt. 202 to H.R. 2166	(Introduced by Mr. Nelson for himself and others.) Revision of tax treatment of earnings of Domestic International Sales Corporations (DISC's).....	Amdt. 1088 to H.R. 10012
(Introduced by Mr. Hart of Michigan for himself and others.) To make Finance Committee provision granting taxpayers election to forego net operating loss carryforwards in exchange for lengthened period for net operating loss carrybacks effective Jan. 1, 1974.....	Amdt. 200 to H.R. 2166	(Introduced by Mr. Hartke for himself and others.) Limitation on foreign tax credit claimed in connection with foreign oil-related income.....	Amdt. 2043 to H.R. 10012
To require that a company put 25 percent of any refund into a supplementary unemployment benefit plan in the year such refund is received....	Pl. amdt. to H.R. 2166	(Introduced by Mr. Kennedy for himself and others.) Revision of retirement income credit.....	Amdt. 2046 to H.R. 10012
(Introduced by Mr. Cranston for himself and others.) To provide optional medicare protection to spouses aged 60 to 64 of medicare beneficiaries and other persons aged 60 to 64 entitled to benefits under the Social Security Act.....	Amdt. 1287 to H.R. 10284	(Introduced by Mr. Kennedy for himself and others.) Deletion of provision allowing consolidated returns for life and mutual insurance companies.....	Amdt. 2120 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment striking House LAM provisions.....	Amdt. 1875 to H.R. 10012		
(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment modifying House minimum tax provisions.....	Amdt. 1803 to H.R. 10012		
(Introduced by Mr. Nelson for himself and others.) Extension of individual income tax cuts; current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....	Amdt. 1037 to H.R. 10012		
(Introduced by Mr. Hart of Colorado for himself and others.) Health protection tax on cigarettes..	Amdt. 1045 to H.R. 10012		
(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC, and tax credit for the elderly.....	Amdt. 1000 to H.R. 10012		
(Introduced by Mr. Kennedy for himself and others.) Extension of per person tax credit and alternative tax credit for 2 percent of the first \$9,000 of taxable income through Sept. 30, 1977..	Amdt. 1001 to H.R. 10012		



HARTKE, VANCE, Indiana

<p>(Introduced by Mr. Mathias for himself and others.) To provide that income from entertainment activities held in conjunction with a public fair conducted by an organization described in sec. 501 (c), (3), and (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.....</p>	<p>S. 80</p>	<p>(Introduced by Mr. Javits for himself and others.) To amend the Emergency Unemployment Compensation Act of 1974 so as to increase from 13 to 26 the maximum number of weeks for which an individual may receive emergency compensation thereunder.....</p>	<p>S. 760</p>
<p>(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.....</p>	<p>S. 101</p>	<p>To amend the Trade Act of 1974.....</p>	<p>S. 888</p>
<p>(Introduced by Mr. Hansen for himself and others.) To amend part B of title XI of the Social Security Act, professional standards review, to provide for the review of dental services by dentists.....</p>	<p>S. 153</p>	<p>To amend the Internal Revenue Code of 1954 to provide for an increase in the amount of the personal exemptions for taxable years beginning after Dec. 31, 1974.....</p>	<p>S. 889</p>
<p>(Introduced by Mr. Welcker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes.....</p>	<p>S. 160</p>	<p>To amend the Social Security Act to provide for catastrophic health insurance coverage for the unemployed.....</p>	<p>S. 970</p>
<p>(Introduced by Mr. Bayh for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes.....</p>	<p>S. 227</p>	<p>(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.....</p>	<p>S. 985</p>
<p>(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....</p>	<p>S. 368</p>	<p>(Introduced by Mr. Moss for himself and others.) To authorize an experimental program to provide care for elderly individuals in their own homes..</p>	<p>S. 1161</p>
<p>(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....</p>	<p>S. 110</p>	<p>(Introduced by Mr. Moss for himself and others.) To amend title XVIII of the Social Security Act to expand the definition of "provider of service" to include "day care center".....</p>	<p>S. 1163</p>
<p>To amend the Internal Revenue Code of 1954 to provide a credit against tax related to the purchase of certain new motor vehicles during 1975 and 1976.....</p>	<p>S. 452</p>	<p>(Introduced by Mr. Moss for himself and others.) To amend pt. B of title XVIII of the Social Security Act to broaden the coverage of home health services under supplementary medical insurance program and remove the 100-visit limitation presently applicable thereto, to amend pt. A of such title to liberalize the coverage of posthospital home health services thereunder, to amend title XIX of such act to require the inclusion of home health services in a State's medicaid program and to permit payments of housing costs under such a program for elderly persons who would otherwise require nursing home care to provide expanded Federal funding for congregate housing for the displaced and the elderly and for other purposes..</p>	<p>S. 1168</p>
<p>To amend the Internal Revenue Code of 1954 to provide a credit against tax related to the purchase of houses.....</p>	<p>S. 458</p>	<p>(Introduced by Mr. Moss for himself and others.) To amend title XIX of the Social Security Act to require any nursing home, which provides services under any State program under such title, to submit to the State agency administering such a program report of costs and a financial statement, both audited by a certified public accountant reflecting the operation of such nursing home...</p>	<p>S. 1164</p>
<p>(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....</p>	<p>S. 525</p>		
<p>(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the preservation and rehabilitation of historic buildings and structures and the rehabilitation of other property, and for other purposes..</p>	<p>S. 607</p>		

HARTKE, VANCE, Indiana—Continued

<p>(Introduced by Mr. Moss for himself and others.) To amend title XIX of the Social Security Act to require any nursing home, which provides services under State plans approved under such title, fully to disclose to the State licensing agency the identity of each person who has any ownership (in whole or in part) of any mortgage, deed, or trust, note, or other obligation secured (in whole or in part) by such home.....</p>	<p>(Introduced by Mr. Moss for himself and Mr. Hartke.) To amend the Social Security Act to provide for placing responsibility for medical care provided by skilled nursing facilities under titles XVIII and XIX in a medical director.....</p>
<p>(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....</p>	<p>(Introduced by Mr. Moss for himself and Mr. Hartke.) To amend titles 18 and 19 of the Social Security Act to require minimum ratios for nursing home personnel to patients and for supervisory nurses to total nurses.....</p>
<p>(Introduced by Mr. Inouye for himself and others.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits to provide benefits for widowed fathers with minor children, and to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers.....</p>	<p>(Introduced by Mr. Moss for himself and Mr. Hartke.) To require admissions contracts between nursing homes participating in Federal programs and the patients they serve.....</p>
<p>(Introduced by Mr. Moss for himself and others.) To amend title XVIII of the Social Security Act to authorize the provision of intermediate care services under medicare, and for other purposes..</p>	<p>(Introduced by Mr. Moss for himself and others.) To amend the Social Security Act to provide for the updating of safety provision in skilled nursing facilities.....</p>
<p>(Introduced by Mr. Moss for himself and others.) To amend sec. 213 of the Internal Revenue Code of 1954 with respect to certain nursing home expenses.....</p>	<p>(Introduced by Mr. Moss for himself and Mr. Hartke.) To amend titles 18 and 19 of the Social Security Act to require nursing homes to post their current license, medicare medical certification, a list of owners of the facility, the names of staff, a patient's Bill of rights as well as a description of services offered by the facility and the facility's charges therefor.....</p>
<p>(Introduced by Mr. Moss for himself and others.) To provide for the modification of the medicare reimbursement formula to allow small hospitals in rural areas with low occupancy to provide long-term care but only in those areas where there are no appropriate nursing home beds available.....</p>	<p>(Introduced by Mr. Moss for himself and others.) To require the immediate reporting of epidemic diseases or accidents in nursing homes participating in Federal programs.....</p>
<p>(Introduced by Mr. Moss for himself and others.) To allow States to use supplementary security income payments plus a State supplement of not less than \$100 per resident per month to provide care for residents in nonmedical shelter care facilities.....</p>	<p>(Introduced by Mr. Moss for himself and others.) To amend title 19 of the Social Security Act to require State inspection of public and private skilled nursing and intermediate care facilities at least once every 90 days and to require State enforcement of the rights of patients in such facilities..</p>
<p>(Introduced by Mr. Moss for himself and others.) To require physician visits to patients in skilled nursing facilities at least once every 30 days....</p>	<p>(Introduced by Mr. Moss for himself and others.) To require that State plans under title 19 are ratified by both the State's legislative and executive branch before being presented to the Secretary for his approval; to require that such plans be posted and available to the public; to require the Secretary to annually review a State's compliance with such plan and to publish performance ratings for the States and creating a cause of action allowing title 19 recipients individually or as a class to bring suit against a State for specific performance when a State fails to comply with the provisions of its plan.....</p>
<p>(Introduced by Mr. Moss for himself and Mr. Hartke.) To amend titles 18 and 19 of the Social Security Act to require skilled nursing facilities to employ at least one registered professional nurse 24 hours per day, 7 days a week.....</p>	<p>(Introduced by Mr. Moss for himself and others.) To require HEW to establish a rating system for nursing homes participating in Federal programs as a guide to consumers.....</p>

## HARTKE, VANCE, Indiana—Continued

(Introduced by Mr. Moss for himself and others.) To amend title 19 of the Social Security Act to require States to establish ombudsman programs to investigate nursing home complaints and represent consumer interests.....	S. 1569	(Introduced by Mr. Moss for himself and Mr. Hartke.) To authorize medicare or medicaid patients individually or as a class to bring suit for specific performance in Federal district court against a long-term care facility which is in violation of its provider agreement.....	S. 1579
(Introduced by Mr. Moss for himself and others.) To amend the Social Security Act to provide for the establishment of an Inspector general for health administration.....	S. 1570	(Introduced by Mr. Moss for himself and Mr. Hartke.) To authorize the States to incorporate financial incentives for good care within the context of their cost-related reimbursement formulae effective July 1, 1976.....	S. 1580
(Introduced by Mr. Moss for himself and others.) To amend titles XVIII and XIX of the Social Security Act making unlawful the offer or receipt of consideration for the referral of patients, clients, or customers.....	S. 1571	(Introduced by Mr. Moss for himself and others.) To amend the Social Security Act to improve the survey and certification process, rate-setting and fiscal audit methods, and general regulation of nursing homes and intermediate care facilities under the medicaid program, and to provide for medical, psychological, and social assessment of long-term care patients under both the medicare and medicaid programs.....	S. 1581
(Introduced by Mr. Moss for himself and others.) To amend titles 18 and 19 of the Social Security Act to require strict controls for the handling of patients' accounts, personal expense moneys, and valuables.....	S. 1572	To permit officers and employees of the Federal Government to elect coverage under the old-age, survivors, and disability insurance system.....	S. 1615
(Introduced by Mr. Moss for himself and Mr. Hartke.) To make unlawful the solicitation or acceptance of any gift, money, or consideration over and above the rates established by the States and to make unlawful the solicitation or acceptance of any gift, money, or donation as a precondition of admitting a patient to a long-time care facility.....	S. 1573	To provide for the services of certain psychologists under the medicare and medicaid programs.....	S. 1748
(Introduced by Mr. Moss for himself and others.) To amend title 19 of the Social Security Act to make certain requirements with respect to long-term care facility personnel compensated with Federal funds who are responsible for determining whether such institutions comply with health and safety standards required under such act.....	S. 1574	(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income the amount of certain cancellations of indebtedness under student loan programs.....	S. 1804
(Introduced by Mr. Moss for himself and others.) To amend the Social Security Act to require that payment forms submitted from nursing homes contain warnings with respect to penalties imposed under sections 1877 and 1109.....	S. 1575	To amend the Internal Revenue Code of 1954 to provide a refundable credit against tax for postsecondary education expenses for tuition and fees paid by the taxpayer attributable to the attendance of a student at an institution of postsecondary education, and for other purposes.....	S. 2002
(Introduced by Mr. Moss for himself and Mr. Hartke.) To continue 100 percent Federal financing of the State costs in inspecting nursing homes and to assist the States new enforcement tools such as a citation system and protective custodianship and other alternatives to license revocation..	S. 1576	(Introduced by Mr. Hartke for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide for Federal participation in the costs of the social security program, with a substantial increase in the contribution and benefit base and with appropriate reductions in social security taxes to reflect the Federal Government's participation in such costs..	S. 2055
(Introduced by Mr. Moss for himself and others.) To provide 100 percent Federal funding of financial audits of facilities participating in medicare and medicaid conducted by State personnel....	S. 1577	To amend the Tax Reduction Act of 1975.....	S. 2124
(Introduced by Mr. Moss for himself and others.) To amend the Social Security Act to provide for a system of inspections of State inspection and enforcement mechanisms with regard to facilities receiving payments under titles XVIII and XIX..	S. 1578	(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....	S. 2157
		(Introduced by Mr. Hartke for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to change the excise tax on the investment income of private foundations from 4 percent to 2 percent.....	S. 2248

## HARTKE, VANCE, Indiana—Continued

(Introduced by Mr. Moudale for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the estate tax exemption, to provide that certain farmland included in the gross estate be valued according to its use as farmland, and for other purposes.....	S. 2394	(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to deny certain benefits to taxpayers who participate in or cooperate with the boycott of Israel.....	S. 3138
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to permit an individual who is an active participant in a retirement plan to claim the deduction for retirement savings for amounts contributed by him to an individual retirement account, for an individual retirement annuity, or for a retirement bond, to the extent that the amounts paid by him or on his behalf under the retirement plan does not equal the maximum amount of the retirement savings deduction to which he would be entitled if he were not an active participant of such plan...	S. 2128	(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....	S. 3205
(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to freeze medical care deductibles.....	S. 2146	To amend title XVIII of the Social Security Act to eliminate the requirement that extended care service follow hospitalization in order to qualify for payment thereunder.....	S. 3577
To amend the Internal Revenue Code of 1954 to repeal the excise tax on trucks, buses, and tractors and parts and accessories for such vehicles.....	S. 2105	(Introduced by Mr. Hartke for himself and Mr. Eagleton.) To amend title XVIII of the Social Security Act to provide that podiatrists shall be treated as "physicians" for certification and related purposes under the medicare program, and to provide coverage under the supplementary medical insurance program for the cutting and removal of warts; to amend title XIX of the Social Security Act to include podiatrists' services as physicians' services for the purposes of the medical assistance program authorized by that title...	S. 3719
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to provide for the furnishing of outpatient rehabilitation services.....	S. 2500	(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 3801
(Introduced by Mr. Hartke for himself and others.) To provide for the coverage under medicare of dental care, eye care, dentures, eyeglasses, and hearing aids.....	S. 2525		
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax incentive to stimulate increased employment in the private sector.....	S. 2620	<b>SENATE CONCURRENT RESOLUTIONS</b>	
To amend title II of the Social Security Act and the Internal Revenue Code of 1954 to provide that an individual may elect to have any employment or self-employment performed by him after attaining age 65 excluded (for both tax and benefit purposes) from coverage under the old-age, survivors, and disability insurance system.....	S. 2650	(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.....	S. Con. Res. 2
(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....	S. 2832	(Introduced by Mr. Bayh for himself and others.) To express opposition to proposed curtailment of benefits under medicare.....	S. Con. Res. 24
(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2925	(Introduced by Mr. Javits for himself and others.) Relating to Emergency Unemployment Compensation.....	S. Con. Res. 34
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors...	S. 3030	(Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly.....	S. Con. Res. 86
		<b>SENATE RESOLUTIONS</b>	
		(Introduced by Mr. Nelson for himself and others.) To designate at the Department of the Treasury and in the Congress an expert on long-range tax simplification and tax reform for small business...	S. Res. 306

## HARTKE, VANCE, Indiana—Continued

## AMENDMENTS

(Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion for oil and gas with a 3,000 barrel per day exemption for independent producers. Royalty owners and producers with retail outlets or who are engaged in refining would not be entitled to this exception.....	Amdt. 72 to H.R. 2168	(Introduced by Mr. Cranston for himself and others.) Relating to deduction for certain expenses of State legislators.....	Amdt. 1200 to H.R. 7727
(Introduced by Mr. Long for himself and Mr. Hartke.) To limit 5% home purchase tax credit to new principal residences.....	Amdt. 158 to H.R. 2166	To change effective date for revision of taxation of income of controlled foreign subsidiary corporations operating in tax haven countries.....	Amdt. 1230 to H.R. 7727
Re: Current taxation of earnings and profits of controlled foreign corporations.....	Amdt. 161 to H.R. 2166	Relating to deduction of interest on indebtedness of a corporation for acquisition of stock of another corporation.....	Amdt. 1240 to H.R. 7727
To eliminate foreign tax credit for taxes paid on foreign oil-related income; special tax rate for foreign oil-related income.....	Amdt. 162 to H.R. 2166	Relating to industrial development bonds for urban renewal areas.....	Amdt. 1241 to H.R. 7727
(Introduced by Mr. Pastore for himself and others.) To provide retroactive social security increase....	Amdt. 177 to H.R. 2166	Relating to reduction of excise tax on investment income of private foundations.....	Amdt. 1242 to H.R. 7727
To eliminate foreign tax credit for taxes paid on foreign oil-related income; special tax rate for foreign oil-related income; current taxation of earnings and profits of controlled foreign corporations.....	Amdt. 202 to H.R. 2166	Relating to social security retirement test.....	Amdt. 1248 to H.R. 7727
To eliminate foreign tax credit for taxes paid on foreign oil-related income; special tax rate for foreign oil-related income; current taxation of earnings and profits of controlled foreign corporations.....	Amdt. 209 to H.R. 2166	To provide extension of housing tax credit.....	Amdt. 1244 to H.R. 7727
(Introduced by Mr. Pastore for himself and others.) To provide a retroactive social security increase..	Amdt. 241 to H.R. 2166	To repeal excise tax on trucks, buses, etc.....	Amdt. 1245 to H.R. 7727
To provide for a 6-month extension of the housing tax credit.....	Amdt. 1255 to H.R. 5550	To eliminate social security taxes for persons over age 65.....	Amdt. 1240 to H.R. 7727
To provide for the establishment of an energy development fund to make energy development loan guarantees.....	Amdt. 724 to H.R. 6800	To increase personal exemption to \$1,000.....	Amdt. 1247 to H.R. 7727
(Introduced by Mr. Mondale for himself and others.) To allow deferral of tax on distribution of a qualified pension, profit-sharing or stock bonus plan if the funds are rolled over into a new qualified plan or an individual retirement account which conforms to the rules established in the Employee Retirement Income Security Act of 1974..	Amdt. 1153 to H.R. 7727	Relating to change in taxable year for controlled foreign corporations.....	Amdt. 1254 to H.R. 7727
(Introduced by Mr. Hansen for himself and others.) To exclude from gross income the discharge of indebtedness of an individual under a student loan if the discharge was pursuant to a provision of the loan under which the indebtedness would be forgiven if the individual worked a certain period of time in certain professions, geographical areas, or for certain classes of employers.....	Amdt. 1156 to H.R. 7727	To extend rapid amortization provision for expenditures to rehabilitate low-income rental housing...	Amdt. 1278 to H.R. 7727
		Relating to depreciation of pollution control facilities.....	Amdt. 1279 to H.R. 7727
		Re: Seven-year carryforward for net operating losses for northeast railroads transferring property to ConRail.....	Amdt. 1673 to H.R. 10012
		(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment striking House LAL provisions.....	Amdt. 1875 to H.R. 10612
		Elimination of foreign tax credit for taxes paid on foreign oil related income and imposition of 24% tax on such income.....	Amdt. 1883 to H.R. 10012
		Current taxation of earnings and profits of controlled foreign corporations.....	Amdt. 1884 to H.R. 10612
		(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment modifying House minimum tax provisions.....	Amdt. 1893 to H.R. 10612

## HARTKE, VANCE, Indiana—Continued

## AMENDMENTS—Continued

(Introduced by Mr. Nelson for himself and others.)	
Extension of individual income tax cuts; current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....	Amdt. 1937 to H.R. 10012
Limitation on foreign tax credit for taxes paid to foreign national level governments.....	Amdt. 1946 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.)	
Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....	Amdt. 1900 to H.R. 10012
(Introduced by Mr. Kennedy for himself and others.)	
Extension of per person tax credit and alternative tax credit for 2 percent of the first \$9,000 of taxable income through Sept. 30, 1977..	Amdt. 1901 to H.R. 10012
(Introduced by Mr. Mondale for himself and others.)	
Substitute modification of maximum tax for individuals.....	Amdt. 1902 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.)	
Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC, and tax credit for the elderly.....	Amdt. 1003 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.)	
Current taxation of income of controlled foreign corporations.....	Amdt. 1070 to H.R. 10012
Application of "at risk" limitation to leasing after June 30, 1978.....	Amdt. 1986 to H.R. 10012
Limitation on foreign tax credit for taxes paid to foreign national level governments.....	Amdt. 1987 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.)	
Revision of tax treatment of earnings of Domestic International Sales Corporations (DISC's).....	Amdt. 1988 to H.R. 10012
(Introduced by Mr. Hartke for himself and others.)	
Limitation on foreign tax credit claimed in connection with foreign oil-related income.....	Amdt. 2048 to H.R. 10012
(Introduced by Mr. Kennedy for himself and others.)	
Revision of retirement income credit.....	Amdt. 2046 to H.R. 10012

HASKELL, FLOYD K., Colorado

- (Introduced by Mr. Mathias for himself and others.) To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances.....

S. 80
- (Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to provide that a married individual who files a separate return shall be taxed on his or her earned income at the same rate as an unmarried individual.....

S. 93
- (Introduced by Mr. Inouye for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by part B of such title.....

S. 128
- Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....

S. 388
- (Introduced by Mr. Church for himself and others.) To amend the Internal Revenue Code of 1954 to revise the retirement income credit and to increase the amount of such credit.....

S. 389
- (Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....

S. 390
- (Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....

S. 410
- To reform the Federal income, estate, and gift tax laws.....

S. 512
- (Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....

S. 525
- (Introduced by Mr. Church for himself and others.) To make changes in the treatment of foreign income, to promote the development of an open, nondiscriminatory, and fair world economic system, to stimulate the economic growth of the United States, and for other purposes.....

S. 651
- (Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1960; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.....

S. 985
- (Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to provide that no interest is payable on income tax deficiencies in the case of returns prepared by the Internal Revenue Service until the expiration of 30 days after notice to the taxpayer of such deficiency.....

S. 1052
- (Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children, to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers, and to permit the payment of benefits to a married couple on their combined earnings record where that method of computation provides a higher combined benefit.....

S. 1720
- (Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....

S. 1906
- (Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954, and the Tax Reduction Act of 1974, to make permanent certain changes made by such act in the Internal Revenue Code which affect small businesses.....

S. 2149
- (Introduced by Mr. Byrd of Virginia for himself and others.) To amend the Internal Revenue Code of 1954 to provide that certain Government publications, including the Congressional Record received by Members of Congress, shall not be treated as capital assets, thereby denying a deduction for contributions of such publications.....

S. 2190

HASKELL, FLOYD K., Colorado—Continued

AMENDMENTS

To delete the section of the bill relating to income from controlled foreign subsidiaries.....	Amdt. 858 to S. 512
(Introduced by Mr. Hathaway for himself and others.) To repeal percentage depletion for oil and gas.....	Amdt. 133 to H.R. 2106
(Introduced by Mr. Hathaway for himself and others.) To strike Finance Committee provision granting corporate taxpayers an election to forego net operating loss carryforwards in exchange for a lengthened period for net operating loss carry-backs.....	Amdt. 140 to H.R. 2106
(Introduced by Mr. Hollings for himself and others.) To limit the depletion allowance income for any royalty owner to \$20,000. Royalty interest is defined as a nonoperating oil or gas mineral interest.....	Amdt. 236 to H.R. 2106
(Introduced by Mr. Hollings for himself and others.) To repeal depletion allowance for royalty owners.....	Amdt. 237 to H.R. 2106
(Introduced by Mr. Haskell for himself and others.) To increase the percentage standard deduction from 15% under present law to 16% and increase the maximum standard deduction from \$2,000 to \$2,500 for individuals and \$3,000 for married couples filing joint returns.....	Amdt. 275 to H.R. 2106
To repeal the Domestic International Sales Corporation (DISC) provision.....	Amdt. 1557 to H.R. 10012
Re: Repeal of ADR and rapid amortization of expenditures to rehabilitate low-income rental housing.....	Amdt. 1562 to H.R. 10012
Re: Repeal of investment tax credit.....	Amdt. 1570 to H.R. 10012
Re: Repeal of certain provisions affecting natural resources.....	Amdt. 1638 to H.R. 10012
(Introduced by Mr. Ribicoff for himself and others.) Re: Lobbying by public charities.....	Amdt. 1641 to H.R. 10012
Repeal of certain provisions affecting natural resources.....	Amdt. 1807 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment striking House LAM provisions.....	Amdt. 1875 to H.R. 10012
Repeal accelerated depreciation, the Asset Depreciation Range system (ADR), DISC; limiting investment tax credit to small businesses and family farms; repealing or revising certain provisions affecting natural resources; reducing the corporate surtax and surtax exemption; and reducing employment taxes.....	Amdt. 1882 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment modifying House minimum tax provisions.....	Amdt. 1898 to H.R. 10012

(Introduced by Mr. Magnuson for himself and others.) To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the disclosure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the administration of the internal revenue laws, and for other purposes..... S. 2342

(Introduced by Mr. Hartke for himself and others.) To provide for the coverage under medicare of dental care, eye care, dentures, eyeglasses, and hearing aids..... S. 2525

(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax exemptions and general tax treatment to Indian tribes performing Government functions as are applicable to other governmental units..... S. 2664

(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations..... S. 2832

(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes..... S. 2925

(Introduced by Mr. Haskell for himself and Mr. Hart of Colorado.) For the relief of the Jefferson County Mental Center, Inc., and 103 individuals... S. 3230

(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medical programs, and for other purposes..... S. 3801

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases..... S. Con. Res. 2

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Kennedy for himself and others. To require the submission and approval by the Congress of fees on oil imports..... S.J. Res. 3

SENATE RESOLUTIONS

(Introduced by Mr. Ribicoff for himself and others.) To protect the ability of the United States to trade abroad..... S. Res. 205



## HASKELL, FLOYD K., Colorado—Continued

## AMENDMENTS—Continued

(Introduced by Mr. Nelson for himself and others.) Extension of individual income tax cuts; current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....	Amdt. 1937 to H.R. 10612	To repeal the tax exemption for Domestic International Sales Corporation (DISC).....	Fl. amdt. to H.R. 10612
(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....	Amdt. 1900 to H.R. 10612	To maintain present law making taxpayers names public in cases where they received private rulings from the Internal Revenue Service.....	Fl. amdt. to H.R. 10612
(Introduced by Mr. Kennedy for himself and others.) Extension of per person tax credit and alternative tax credit for 2 percent of the first \$9,000 of taxable income through Sept. 30, 1977..	Amdt. 1901 to H.R. 10612	To require notice to the taxpayer prior to any court proceedings seeking disclosure of his tax return..	Fl. amdt. to H.R. 10612
(Introduced by Mr. Mondale for himself and others.) Substitute modification of maximum tax for individuals.....	Amdt. 1902 to H.R. 10612	To make 10 percent investment tax credit applicable to all provisions of sec. 2003.....	Fl. amdt. to H.R. 10612
(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC, and tax credit for the elderly.....	Amdt. 1905 to H.R. 10612	Re: Deductions for travel overseas.....	Fl. amdt. to H.R. 10612
(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations.....	Amdt. 1976 to H.R. 10612		
(Introduced by Mr. Nelson for himself and others.) Revision of tax treatment of earnings of Domestic International Sales Corporations (DISC's).....	Amdt. 1988 to H.R. 10612		
(Introduced by Mr. Hartke for himself and others.) Limitation on foreign tax credit claimed in connection with foreign oil-related income.....	Amdt. 2043 to H.R. 10612		
(Introduced by Mr. Kennedy for himself and others.) Revision of retirement income credit.....	Amdt. 2046 to H.R. 10612		
Deletion of investment tax credit for residential solar or geothermal energy equipment.....	Amdt. 2150 to H.R. 10612		
Deletion of investment tax credits for insulation and other energy-saving materials and solar and geothermal energy equipment for business property; the 12 percent investment tax credit for energy conservation and production property; and deduction for production of geothermal steam and associated resources.....	Amdt. 2151 to H.R. 10612		
To provide that deductible losses in limited partnerships cannot exceed investment.....	Fl. amdt. to H.R. 10612		
To make "probable cause" that a crime has occurred in the standard that a court sets to require production of a tax return in non-tax cases.....	Fl. amdt. to H.R. 10612		
To insure that statistical studies now prepared by the IRS and disclosed by it to outside parties will continue to be subject to disclosure to the extent allowed under present law.....	Fl. amdt. to H.R. 10612		

## HATFIELD, MARK O., Oregon

(Introduced by Mr. Moss for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax, or in the alternative a deduction for energy-conserving residential expenditures.....	S. 28	(Introduced by Mr. Hathaway for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide for Federal participation in the costs of the social security program, with a substantial increase in the contribution and benefit base and with appropriate reductions in social security taxes to reflect the Federal Government's participation in such costs.....	S. 546
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.....	S. 104	(Introduced by Mr. Humphrey for himself and others.) To amend the Internal Revenue Code with respect to nonrecognition of gain from the sale or exchange of a residence.....	S. 567
(Introduced by Mr. Inouye for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by part B of such title.....	S. 123	(Introduced by Mr. Church for himself and Mr. Hatfield.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax.....	S. 568
(Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to require the establishment of formal procedures and criteria for the selection of individual income tax returns for audit, to inform individuals of the reasons why their returns were selected for audit, and for other purposes.....	S. 186	To reform and simplify the Federal individual income tax.....	S. 802
(Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to require judicial confirmation of the need for a jeopardy assessment.....	S. 197	(Introduced by Mr. Case for himself and Mr. Hatfield.) To amend the Internal Revenue Code of 1954 to phase out the percentage depletion deduction allowed for domestic oil and gas wells, and for other purposes.....	S. 1120
To amend the Internal Revenue Code of 1954 to revise the provisions relating to property exempt from seizure for collection of taxes.....	S. 198	To amend the Internal Revenue Code of 1954 to phase out the percentage depletion deduction allowed for domestic oil and gas wells, and for other purposes.....	S. 1110
(Introduced by Mr. Bayh for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes.....	S. 227	To amend the Internal Revenue Code of 1954 to terminate the foreign tax credit for taxes paid or accrued in taxable years beginning after Dec. 31, 1974.....	S. 1111
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase to \$4,800 the amount of outside earnings permitted each year without deductions from benefits thereunder.....	S. 357	(Introduced by Mr. Hatfield for himself and others.) To amend sec. 121 of the Internal Revenue Code of 1954 to increase the exclusion from gross income of gain from the sale of a residence by an individual who is 65 years or older.....	S. 1142
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax treatment for recognized Indian tribes as are applicable to other governmental units.....	S. 380	For the relief of the Bay City Methodist Church, Bay City, Oreg.....	S. 1248
(Introduced by Mr. Packwood for himself and Mr. Hatfield.) To exclude from taxation capital gains resulting from the condemnation of the Klamath Indian forest lands.....	S. 387	To amend title XVI of the Social Security Act to provide that, in the case of married couples who are in certain residential facilities, determinations of entitlement to and amount of supplemental security income benefits of the individuals involved shall be made as if such individuals were unmarried.....	S. 1433
(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....	S. 388	(Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare.....	S. 1504
		(Introduced by Mr. Taft for himself and others.) To revise and improve the program of supplemental security income established by title XVI of the Social Security Act.....	S. 1614

HATFIELD, MARK O., Oregon—Continued

<p>(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....</p>	<p>S. 1906</p>	<p>(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....</p>	<p>S. 2025</p>
<p>(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide assistance to taxpayers.....</p>	<p>S. 1925</p>	<p>(Introduced by Mr. Packwood for himself and others.) To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.....</p>	<p>S. 3270</p>
<p>To amend the Internal Revenue Code of 1954 to exclude certain mission societies and their members from the Federal employment tax, and for other purposes.....</p>	<p>S. 1968</p>	<p>(Introduced by Mr. Pearson for himself and others.) To amend title XIX of the Social Security Act to repeal the provisions relating to consent by States to certain suits, which were included in such title by reason of the enactment of section 111 of P.L. 94-182.....</p>	<p>S. 3202</p>
<p>To amend the Internal Revenue Code of 1954 to provide a tax credit for contributions to a neighborhood corporation and to provide other financial assistance to such corporations organized under State law to furnish their own neighborhood services.....</p>	<p>S. 2102</p>		
<p>(Introduced by Mr. Magnuson for himself and others.) To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the disclosure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the administration of the internal revenue laws, and for other purposes.....</p>	<p>S. 2342</p>		
<p>(Introduced by Mr. Packwood for himself and others.) To provide that income from certain public entertainment activities conducted by organizations described in section 501(c) (3), (4), or (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.....</p>	<p>S. 2101</p>	<p><b>SENATE CONCURRENT RESOLUTIONS</b></p>	
<p>(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....</p>	<p>S. 2475</p>	<p>(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.....</p>	<p>S. Con. Res. 2</p>
<p>(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction with respect to the exhaustion of geothermal steam and geothermal resources..</p>	<p>S. 2008</p>	<p>(Introduced by Mr. Bayh for himself and others.) To express opposition to proposed curtailment of benefits under medicare.....</p>	<p>S. Con. Res. 24</p>
<p>(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax exemptions and general tax treatment to Indian tribes performing Government functions as are applicable to other governmental units.....</p>	<p>S. 2064</p>	<p><b>SENATE RESOLUTIONS</b></p>	
<p>(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....</p>	<p>S. 2832</p>	<p>(Introduced by Mr. Chiles for himself and others.) To have the President reconsider his announced intention of imposing under Presidential powers a tariff of up to \$3 a barrel on all imported oil and to permit the Congress to fully consider this proposal in conjunction with the other energy measures put forth by the President.....</p>	<p>S. Res. 11</p>
<p>To strengthen the warning label on cigarette packages, extend such warning to cigarette advertisements, regulate smoking in Federal facilities and in facilities serving interstate common carrier passengers, and for other purposes.....</p>	<p>S. 2006</p>	<p>(Introduced by Mr. Packwood for himself and others.) To clarify the individual income tax rebate provided by the Tax Reduction Act of 1975, Public Law 94-12, is intended not to be subject to State income taxes.....</p>	<p>S. Res. 158</p>

## HATFIELD, MARK O., Oregon—Continued

## AMENDMENTS

(Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion for oil and gas with a 3,000 barrel per day exemption for independent producers. Royalty owners and producers with retail outlets or who are engaged in refining would not be entitled to this exception.....	Amdt. 72 to H.R. 2168
(Introduced by Mr. Humphrey for himself and others.) To extend period for reinvestment of proceeds from the sale of a personal residence.....	Amdt. 159 to H.R. 2168
Increase in exclusion for gain from the sale of a residence by an individual over 65 to \$35,000....	Amdt. 1874 to H.R. 10612
(Introduced by Mr. Hart of Colorado for himself and others.) Health protection tax on cigarettes..	Amdt. 1045 to H.R. 10612
(Introduced by Mr. Hatfield for himself and Mr. Mathias.) Increase in exclusion of gain on sale of personal residence by persons over age 65.....	Amdt. 2148 to H.R. 10612
To increase from \$20,000 to \$35,000 the base amount for exclusion of gain on sale of personal residence by persons over age 65.....	Fl. amdt. to H.R. 10612
(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy saving expenditures by homeowners.....	Amdt. 1431 to H.R. 11803

HATHAWAY, WILLIAM D., Maine

<p>(Introduced by Mr. Welcker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes.....</p>	<p>S. 100</p>	<p>fund and a temporary assessment on group health insurance arrangements to cover workers who are currently unemployed and receiving unemployment compensation—or who become unemployed before the applicable health insurance plans are modified to cover them, and for other purposes...</p>	<p>S. 1218</p>
<p>(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the tax on the amounts paid for communication services shall not apply to the amount of the State and local taxes paid for such services.</p>	<p>S. 232</p>	<p>(Introduced by Mr. Case for himself and others.) To exempt State lotteries from certain Federal prohibitions, and for other purposes.....</p>	<p>S. 1485</p>
<p>(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....</p>	<p>S. 300</p>	<p>(Introduced by Mr. Taft for himself and others.) To revise and improve the program of supplemental security income established by title XVI of the Social Security Act.....</p>	<p>S. 1514</p>
<p>(Introduced by Mr. Scott of Pennsylvania, for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally assisted programs.....</p>	<p>S. 445</p>	<p>To eliminate the foreign tax credit for taxes paid in connection with foreign oil-related income....</p>	<p>S. 1523</p>
<p>(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....</p>	<p>S. 525</p>	<p>To terminate percentage depletion for oil and gas wells.....</p>	<p>S. 1524</p>
<p>(Introduced by Mr. Hathaway for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide for Federal participation in the costs of the social security program, with a substantial increase in the contribution and benefit base and with appropriate reductions in social security taxes to reflect the Federal Government's participation in such costs.....</p>	<p>S. 546</p>	<p>To repeal the deduction of intangible drilling and development costs of oil and gas wells.....</p>	<p>S. 1525</p>
<p>(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.</p>	<p>S. 965</p>	<p>(Introduced by Mr. Moss for himself and others.) To amend the Social Security Act to provide for the updating of safety provision in skilled nursing facilities.....</p>	<p>S. 1533</p>
<p>(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax relief to small businesses.....</p>	<p>S. 1119</p>	<p>(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....</p>	<p>S. 1625</p>
<p>(Introduced by Mr. Bentsen for himself and others.) To provide, through tax incentives in the Internal Revenue Code of 1954, that all future employment based group health insurance plans extend coverage to workers who become unemployed and receive unemployment compensation benefits, with a temporary program financed through a trust</p>		<p>(Introduced by Mr. Hathaway for himself and Mr. Muskie.) To amend the Tariff Schedules of the United States in order to change the customs treatment of certain woven fabrics of wool if products of an insular possession of the United States but imported into such possession as fabric for further processing.....</p>	<p>S. 1901</p>
		<p>(Introduced by Mr. McIntyre for himself and others.) To amend the provisions of the Social Security Act to consolidate the wages by employers for income tax withholding and old-age, survivors, and disability insurance purposes, and for other purposes.....</p>	<p>S. 2156</p>
		<p>(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....</p>	<p>S. 2157</p>
		<p>(Introduced by Mr. Magnuson for himself and others.) To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the disclosure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the administration of the internal revenue laws, and for other purposes.....</p>	<p>S. 2342</p>

HATHAWAY, WILLIAM D, Maine—Continued

SENATE RESOLUTIONS

(Introduced by Mr. Hathaway for himself and others.) To amend sec. 501(c) (5) of the Internal Revenue Code of 1954..... S. 2410

(Introduced by Mr. Jackson for himself and others.) To require the Federal Energy Administration to preserve all fees collected under the oil import fee program for eventual distribution to the consuming public..... S. 2401

(Introduced by Mr. Muskie for himself and Mr. Hathaway.) To amend the Internal Revenue Code of 1954 to treat the noncash remuneration paid to certain workers on fishing boats as self-employment income for purposes of the Federal Insurance Contributions Act, and for purposes of Federal income tax withholding requirements.... S. 2518

To amend the Internal Revenue Code of 1954 to exclude from gross income the interest paid on certain industrial development bonds..... S. 2530

To amend the Internal Revenue Code of 1954 to provide for a graduated credit, in lieu of a deduction, for interest paid on a mortgage on a taxpayer's principal residence..... S. 2530

To require Presidential primaries to be held within a shortened period by amending the Internal Revenue Code of 1954 to deny Presidential nominating convention payments to political parties which permit delegates selected by Presidential primary elections held at some other time to participate in such conventions..... S. 2550

(Introduced by Mr. Hathaway for himself and Mr. Muskie.) To amend title XVII of the Social Security Act to provide for the updating of the life safety requirements which are applicable to nursing homes..... S. 2558

(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations..... S. 2832

(Introduced by Mr. Packwood for himself and others.) To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets..... S. 3270

(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes..... S. 3801

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases..... S. Con. Res. 2

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Kennedy for himself and others.) To require the submission and approval by the Congress of fees on oil imports..... S.J. Res. 8

(Introduced by Mr. Chiles for himself and others.) To have the President reconsider his announced intention of imposing under Presidential powers a tariff of up to \$3 a barrel on all imported oil and to permit the Congress to fully consider this proposal in conjunction with the other energy measures put forth by the President..... S. Res. 11

(Introduced by Mr. Packwood for himself and others.) To clarify the individual income tax rebate provided by the Tax Reduction Act of 1975, Public Law 94-12, is intended not to be subject to State income taxes..... S. Res. 158

(Introduced by Mr. Ribicoff for himself and others.) To protect the ability of the United States to trade abroad..... S. Res. 205

(Introduced by Mr. Nelson for himself and others.) To designate at the Department of the Treasury and in the Congress an expert on long-range tax simplification and tax reform for small business.. S. Res. 306

AMENDMENTS

(Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion for oil and gas with a 3,000-barrel per day exemption for independent producers. Royalty owners and producers with retail outlets or who are engaged in refining would not be entitled to this exception..... Amdt. 72 to H.R. 2106

(Introduced by Mr. Hathaway for himself and others.) To repeal percentage depletion for oil and gas..... Amdt. 138 to H.R. 2106

Re: Optional tax credit for interest paid on home mortgage..... Amdt. 137 to H.R. 2106

(Introduced by Mr. Hathaway for himself and others.) To strike Finance Committee provision granting corporate taxpayers an election to forgo net operating loss carryforwards in exchange for a lengthened period for net operating loss carry-backs..... Amdt. 149 to H.R. 2106

To limit small producer exemption from repeal of percentage depletion for oil and gas..... Amdt. 216 to H.R. 2106

To provide that individuals engaged in small fishing operations on a share basis shall be covered under social security as self-employed persons rather than as employees..... Amdt. 1032 to H.R. 5569

Re: Implementation of the Federal-State Tax Collection Act of 1972..... Amdt. 1033 to H.R. 5569

(Introduced by Mr. Hathaway for himself and others.) To provide that individuals engaged in small fishing operations on a share basis shall be covered under social security as self-employed persons rather than as employees..... Amdt. 1075 to H.R. 7727

## HATHAWAY, WILLIAM D., Maine—Continued

## AMENDMENTS—Continued

Re: Implementation of the Federal-State Tax Collection Act of 1972.....	Amdt. 1076 to H.R. 7727	Recapture of certain intangible drilling and development costs on disposition of oil and gas properties.....	Amdt. 1023 to H.R. 10012
(Introduced by Mr. Cranston for himself and others.) To provide deduction for certain expenses of State legislators.....	Amdt. 1200 to H.R. 7727	(Introduced by Mr. Nelson for himself and others.) Extension of individual income tax cuts; current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....	Amdt. 1037 to H.R. 10012
(Introduced by Mr. McIntyre for himself and others.) To provide tax credit for solar energy equipment.....	Amdt. 1237 to H.R. 7727	Modification of amendment #1881 substituting an alternative minimum tax in place of the add-on minimum tax approved by the Finance Committee and modifying the maximum tax on personal service income.....	Amdt. 1041 to H.R. 10012
To provide that the blind may have a 3 month period in order to determine their disability and receive compensation during that period of time.....	Fl. amdt. to H.R. 7728	(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC, and tax credit for the elderly.....	Amdt. 1000 to H.R. 10012
To permit State and local governments to pay compensation to their own workers, when such workers are unemployed, rather than paying contributions in lieu of taxes for all their employees.....	Fl. amdt. to H.R. 10210	(Introduced by Mr. Kennedy for himself and others.) Extension of per person tax credit and alternative tax credit for 2 percent of the first \$9,000 of taxable income through Sept. 30, 1977..	Amdt. 1061 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment striking House L.A.I. provisions.....	Amdt. 1875 to H.R. 10012	(Introduced by Mr. Mondale for himself and others.) Substitute modification of maximum tax for individuals.....	Amdt. 1002 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment modifying House minimum tax provisions.....	Amdt. 1803 to H.R. 10012	(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC, and tax credit for the elderly.....	Amdt. 1005 to H.R. 10012
(Introduced by Mr. Kennedy for himself and others.) Substitute amendment for Finance Committee amendment striking House L.A.I. provisions.....	Amdt. 1008 to H.R. 10012	(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations.....	Amdt. 1076 to H.R. 10012
Recapture of certain intangible drilling and development costs on disposition of oil and gas properties.....	Amdt. 1011 to H.R. 10012	Limitation on taxable income of Domestic International Sales Corporations eligible for DISC benefits.....	Amdt. 1077 to H.R. 10012
Refundable tax credit for child care expenses; proper allocation of profits by Domestic International Sales Corporations (DISC's).....	Amdt. 1014 to H.R. 10012	(Introduced by Mr. Nelson for himself and others.) Revision of tax treatment of earnings of Domestic International Sales Corporations (DISC's).....	Amdt. 1068 to H.R. 10012
Deletion of extension of expiring investment and foreign tax credits.....	Amdt. 1015 to H.R. 10012	10% tax credit in lieu of a deduction for interest paid on a mortgage on the taxpayer's principal residence.....	Amdt. 2001 to H.R. 10012
Establishment of alcoholism trust fund to finance occupational alcoholism programs.....	Amdt. 1016 to H.R. 10012	Establishment of alcoholism trust fund to finance occupational alcoholism programs.....	Amdt. 2002 to H.R. 10012
Repeal of alternative capital gains tax for individuals.....	Amdt. 1017 to H.R. 10012	(Introduced by Mr. Kennedy for himself and Mr. Hathaway.) Refundable tax credit for household and dependent care expenses.....	Amdt. 2014 to H.R. 10012
Deletion of change in definition of foreign base company sales income for certain agricultural products.....	Amdt. 1018 to H.R. 10012	10% tax credit in lieu of deduction for personal interest.....	Amdt. 2041 to H.R. 10012
Deletion of section granting refunds for utilized investment tax credits.....	Amdt. 1019 to H.R. 10012	(Introduced by Mr. Hartke for himself and others.) Limitation on foreign tax credit claimed in connection with foreign oil-related income.....	Amdt. 2043 to H.R. 10012
Substitute amendment for Finance Committee amendment revising the tax treatment of income earned abroad by U.S. citizens.....	Amdt. 1020 to H.R. 10012		
21% tax credit in lieu of a deduction for interest paid on a mortgage on the taxpayer's principal residence.....	Amdt. 1921 to H.R. 10012		
\$175 tax credit in lieu of deduction for personal exemption.....	Amdt. 1922 to H.R. 10012		

## HATHAWAY, WILLIAM D., Maine—Continued

## AMENDMENTS—Continued

(Introduced by Mr. Kennedy for himself and others.)	Amdt. 2046 to
Revision of retirement income credit.....	H.R. 10612
To reduce from 3 tons or more to 2 tons or more	
weight requirements under the vessel capital con-	
struction fund.....	Fl. amdt. to
	H.R. 10612
To call for a study by the Joint Committee on In-	
ternal Revenue Taxation of the overall cost effec-	
tiveness of tax incentives.....	Fl. amdt. to
	H.R. 10612
Modification to title VIII, dealing with vessel weight	
requirements under the capital construction fund.	Fl. amdt. to
	H.R. 10612
To place limitation on taxable income of eligible	
Domestic International Sales Corporations.....	Fl. amdt. to
	H.R. 10612
To provide the National Institute for Occupational	
Safety and Health access to certain data (ad-	
dressess) from IRS.....	Fl. amdt. to
	H.R. 12254
To provide that the study of revenue sharing and	
federalism be conducted by the Advisory Commis-	
sion on Intergovernmental Relations.....	Amdt. 2285 to
	H.R. 13367



## HELMS, JESSE, North Carolina

<p>(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the tax on the amounts paid for communication services shall not apply to the amount of the State and local taxes paid for such services.....</p>	S. 232	<p>(Introduced by Mr. Pearson for himself and others.) To amend title XIX of the Social Security Act to repeal the provisions, relating to consent by States to certain suits, which were included in such title by reason of the enactment of section 111 of Public Law 84-182.....</p>	S. 3202
<p>(Introduced by Mr. Dole for himself and others.) To provide for the reimbursement to taxpayers of all expenses, including court costs and legal and accounting fees, incurred by them in contesting unwarranted second audits of their income tax liability.....</p>	S. 405	<p>(Introduced by Mr. Taft for himself and others.) To amend sec. 303 of the Internal Revenue Code of 1954 to facilitate certain stock redemptions for the purpose of paying estate taxes.....</p>	S. 3378
<p>(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....</p>	S. 1183	<b>AMENDMENTS</b>	
<p>(Introduced by Mr. Curtis for himself and others.) To amend title IV of the Social Security Act to improve and make more realistic various provisions relating to eligibility for aid to families with dependent children and the administration of the aid to families with dependent children program, and for other purposes.....</p>	S. 1719	<p>To delete the requirement that the Senate approval of S. Con. Res. 35 (approving the Romanian Trade Agreement) should be conditioned upon the prior certification of the President as stipulated in S. Res. 219.....</p>	Fl. amdt. to S. Res. 219
<p>(Introduced by Mr. Taft for himself and others.) To amend the Internal Revenue Code of 1954 to allow an income tax credit for the costs of maintaining or restoring the exterior appearance and structural soundness of certain historic buildings and structures.....</p>	S. 2021	<p>(Introduced by Mr. Tower for himself and others.) To increase the corporate surtax exemption to \$100,000.....</p>	Amdt. 125 to H.R. 2166
<p>(Introduced by Mr. Buckley for himself and others.) To amend the Internal Revenue Code of 1954 to allow deduction for amounts paid by a taxpayer for tuition to provide an education for himself or for another individual.....</p>	S. 2356	<p>To increase Federal estate tax exemption to \$100,000.....</p>	Amdt. 181 to H.R. 2166
<p>(Introduced by Mr. Mondale for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the estate tax exemption, to provide that certain farmland included in the gross estate be valued according to its use as farmland, and for other purposes.....</p>	S. 2304	<p>To increase Federal estate tax exemption to \$100,000.....</p>	Amdt. 182 to H.R. 2166
<p>To provide for increased employee ownership of business and accelerated capital formation.....</p>	S. 2824	<p>To provide a \$200 tax credit for savings deposited with qualified financial institutions.....</p>	Amdt. 183 to H.R. 2166
<p>(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....</p>	S. 2025	<p>To provide a \$200 tax credit for savings deposited with qualified financial institutions.....</p>	Amdt. 184 to H.R. 2166
<p>(Introduced by Mr. Packwood for himself and others.) To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.....</p>	S. 3270	<p>Re: Congressional and Cabinet level salaries made contingent upon Federal receipts and expenditures.....</p>	Amdt. 185 to H.R. 2166
		<p>Re: Congressional and Cabinet level salaries made contingent upon Federal receipts and expenditures.....</p>	Amdt. 186 to H.R. 2166
		<p>(Introduced by Mr. Helms for himself and others.) Deletion of \$50 floor on individual deduction for State and local gasoline taxes.....</p>	Amdt. 1870 to H.R. 10612
		<p>Deduction for retirement savings by volunteer firemen.....</p>	Amdt. 1007 to H.R. 10612
		<p>Tax exempt status of certain credit union reserve fund and share insurance organizations.....</p>	Amdt. 2150 to H.R. 10612
		<p>To allow volunteer firemen who are participants in Government retirement plans to also participate in private retirement plans.....</p>	Fl. amdt. to H.R. 10612

## HELMS, JESSE A., North Carolina—Continued

## SENATE RESOLUTIONS

(Introduced by Mr. Helms for himself and others.)

To relate to sec. 402(c), (1) and (3) of the Trade Act of 1974 pertaining to termination of any waiver under such act to the Socialist Republic of Romania.....

S. Res. 219

Relating to trade with Romania.....

S. Res. 555

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.)

Urging the President to seek elimination of discriminatory trade practices of the European Economic Community concerning imported vegetable protein products.....

S. Con. Res. 108

HOLLINGS, ERNEST F., South Carolina

<p>(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act so as to provide for the referral, for appropriate services provided by other State agencies, of blind or disabled children who are receiving supplemental security income benefits.....</p>	S. 10	<p>(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax relief to small businesses.....</p>	S. 1119
<p>(Introduced by Mr. Mathias for himself and others.) To provide that income from entertainment activities held in conjunction with a public fair conducted by an organization described in sec. 501 (c), (3) and (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.....</p>	S. 89	<p>(Introduced by Mr. Byrd of West Virginia for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis.....</p>	S. 1872
<p>(Introduced by Mr. Biden for himself and Mr. Hollings.) To amend the Internal Revenue Code of 1954 to increase the effectiveness of the minimum tax for tax preferences.....</p>	S. 294	<p>(Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare.....</p>	S. 1604
<p>(Introduced by Mr. Biden for himself and Mr. Hollings.) To amend the Internal Revenue Code of 1954 to eliminate percentage depletion for oil and gas wells over a 3-year period.....</p>	S. 295	<p>(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....</p>	S. 1625
<p>(Introduced by Mr. Biden for himself and Mr. Hollings.) To amend the Internal Revenue Code of 1954 relating to the application of the foreign tax credit to taxpayers engaged in the extraction, production, or refining of oil or gas in foreign countries.....</p>	S. 296	<p>(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....</p>	S. 2020
<p>(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....</p>	S. 298	<p>(Introduced by Mr. McIntyre for himself and others.) To amend the provisions of the Social Security Act to consolidate the wages by employers for income tax withholding and old-age, survivors, and disability insurance purposes, and for other purposes.....</p>	S. 2156
<p>(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....</p>	S. 300	<p>(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....</p>	S. 2157
<p>(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....</p>	S. 410	<p>(Introduced by Mr. Mondale for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the estate tax exemption, to provide that certain farmland included in the gross estate be valued according to its use as farmland, and for other purposes.....</p>	S. 2394
<p>To amend the Internal Revenue Code of 1954 to permit the deduction without limitations of medical expenses paid for certain dependents suffering from physical or mental impairment or defect.....</p>	S. 574	<p>(Introduced by Mr. Long for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medicare program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes.....</p>	S. 2470
<p>To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses incurred in providing higher education.....</p>	S. 575	<p>(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....</p>	S. 2025

## HOLLINGS, ERNEST F., South Carolina—Continued

## AMENDMENTS

(Introduced by Mr. Hansen for himself and others.) To amend pt. B of title XI of the Social Security Act to assure appropriate participation by optometrists in the peer review and related activities authorized under such part.....	S. 2936	(Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion for oil and gas with a 3,000 barrel per day exemption for independent producers. Royalty owners and producers with retail outlets or who are engaged in refining would not be entitled to this exception .....	Amdt. 72 to H.R. 2166
(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....	S. 3205	(Introduced by Mr. Hollings for himself and Mr. Kennedy.) To provide a 10-percent investment tax credit plus 15 percent investment tax credit to be available for net new investment.....	Amdt. 204 to H.R. 2166
(Introduced by Mr. Packwood for himself and others.) To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.....	S. 3270	(Introduced by Mr. Hollings for himself and Mr. Kennedy.) To provide a \$50 refundable tax credit for each personal exemption.....	Amdt. 205 to H.R. 2166
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 3401	(Introduced by Mr. Hollings for himself and Mr. Kennedy.) To increase dollar checkoff.....	Amdt. 206 to H.R. 2166
<b>SENATE RESOLUTIONS</b>		(Introduced by Mr. Hollings for himself and others.) To change foreign tax provisions affecting oil and gas extraction; repeal of percentage depletion with exemption for independent producers without retail outlets and imposition of overall limitation on amount of percentage depletion which can offset taxable income.....	Amdt. 207 to H.R. 2166
(Introduced by Mr. Chiles for himself and others.) To have the President reconsider his announced intention of imposing under Presidential powers a tariff of up to \$3 a barrel on all imported oil and to permit the Congress to fully consider this proposal in conjunction with the other energy measures put forth by the President.....	S. Res. 11	(Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion with exemption for independent producers without retail outlets and imposition of overall limitation on amount of percentage depletion which can offset taxable income.....	Amdt. 208 to H.R. 2166
(Introduced by Mr. Nelson for himself and others.) To designate at the Department of the Treasury and in the Congress an expert on long-range tax simplification and tax reform for small business..	S. Res. 306	To limit small producer exemption from repeal of percentage depletion for oil and gas.....	Amdt. 216 to H.R. 2166
<b>SENATE CONCURRENT RESOLUTIONS</b>		(Introduced by Mr. Hollings for himself and others.) To provide a limitation on the liability of certain limited partners.....	Amdt. 225 to H.R. 2166
(Introduced by Mr. Dole for himself and others.) Urging the President to seek elimination of discriminatory trade practices of the European Economic Community concerning imported vegetable protein products.....	S. Con. Res. 108	(Introduced by Mr. Hollings for himself and others.) To exclude pipeline owners from depletion allowance.....	Amdt. 226 to H.R. 2166
<b>SENATE JOINT RESOLUTIONS</b>		(Introduced by Mr. Hollings for himself and others.) To provide limitation on the transfer of oil and gas leases.....	Amdt. 227 to H.R. 2166
(Introduced by Mr. Kennedy for himself and others.) To require the submission and approval by the Congress of fees on oil imports.....	S.J. Res. 3	(Introduced by Mr. Hollings for himself and others.) To repeal depletion allowance for refiners .....	Amdt. 228 to H.R. 2166
(Introduced by Mr. Magnuson for himself and others.) To regulate commerce by prohibiting the importation into the United States of any fish products by any foreign enterprise which engages in commercial whaling activities, and for other purposes .....	S.J. Res. 81	(Introduced by Mr. Hollings for himself and others.) To repeal depletion allowance for refiners .....	Amdt. 229 to H.R. 2166
		(Introduced by Mr. Hollings for himself and others.) To repeal limitation of depletion allowance for partnerships.....	Amdt. 230 to H.R. 2166
		(Introduced by Mr. Hollings for himself and others.) To limit small producer exemption.....	Amdt. 231 to H.R. 2166

## HOLLINGS, ERNEST F., South Carolina—Continued

## AMENDMENTS—Continued

(Introduced by Mr. Hollings for himself and others.) To provide limitations on the transfer of oil and gas leases.....	Amdt. 232 to H.R. 2166	(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment striking House LAL provisions.....	Amdt. 1875 to H.R. 10612
(Introduced by Mr. Hollings for himself and others.) To repeal pipeline owners from depletion allowance .....	Amdt. 233 to H.R. 2166	(Introduced by Mr. Muskie for himself and others.) Extension of \$35 credit per taxpayer and optional 2 percent of up to \$9,000 of taxable income tax credit .....	Amdt. 1887 to H.R. 10612
(Introduced by Mr. Hollings for himself and others.) To provide limitations on the liability of certain limited partners.....	Amdt. 234 to H.R. 2166	(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment modifying House minimum tax provisions .....	Amdt. 1893 to H.R. 10612
(Introduced by Mr. Hollings for himself and others.) To limit depletion allowance for partnerships .....	Amdt. 235 to H.R. 2166	(Introduced by Mr. Kennedy for himself and others.) Substitute amendment for Finance Committee amendment striking House LAL provisions .....	Amdt. 1908 to H.R. 10612
(Introduced by Mr. Hollings for himself and others.) To limit the depletion allowance income for any royalty owner to \$20,000. Royalty interest is defined as a nonoperating oil or gas mineral interest .....	Amdt. 236 to H.R. 2166	(Introduced by Mr. Nelson for himself and others.) Extension of individual income tax cuts; current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....	Amdt. 1987 to H.R. 10612
(Introduced by Mr. Hollings for himself and others.) To repeal depletion allowance for royalty owners.....	Amdt. 237 to H.R. 2166	(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....	Amdt. 1960 to H.R. 10612
To repeal percentage depletion with exemption for independent producers without retail outlets and imposition of overall limitation on amount of percentage depletion which can offset taxable income.....	Amdt. 238 to H.R. 2166	(Introduced by Mr. Kennedy for himself and others.) Extension of per person tax credit and alternative tax credit for 2 percent of the first \$9,000 of taxable income through Sept. 30, 1977..	Amdt. 1961 to H.R. 10612
To repeal percentage depletion with exemption for independent producers without retail outlets and imposition of overall limitation on amount of percentage depletion which can offset taxable income; percentage depletion allowance for independent producers required to be reinvested.....	Amdt. 258 to H.R. 2166	(Introduced by Mr. Mondale for himself and others.) Substitute modification of maximum tax for individuals .....	Amdt. 1902 to H.R. 10612
To provide regulation of natural gas production.....	Amdt. 264 to H.R. 2166	(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC, and tax credit for the elderly.....	Amdt. 1965 to H.R. 10612
To provide regulation of natural gas production.....	Amdt. 265 to H.R. 2166	(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations .....	Amdt. 1976 to H.R. 10612
To eliminate the foreign tax credit for taxes paid in connection with foreign oil-related income.....	Fl. amdt. to H.R. 2166	(Introduced by Mr. Nelson for himself and others.) Revision of tax treatment of earnings of Domestic International Sales Corporations (DISC's).....	Amdt. 1988 to H.R. 10612
To add a new title to the bill dealing with oil depletion allowances .....	Fl. amdt. to H.R. 2166	(Introduced by Mr. Hartke for himself and others.) Limitation on foreign tax credit claimed in connection with foreign oil-related income.....	Amdt. 2043 to H.R. 10612
To make clarification in so-called plowback provisions of oil allowances.....	Fl. amdt. to H.R. 2166	(Introduced by Mr. Kennedy for himself and others.) Revision of retirement income credit.....	Amdt. 2046 to H.R. 10612
To reduce from 3,000 to 1,000 barrels of oil and from 18 million to 6 million cubic feet of natural gas the average daily production of which percentage depletion allowances would be preserved for an independent producer.....	Fl. amdt. to H.R. 2166	Re: Taxation of Earnings and Profits of Controlled Foreign Corporations.....	Fl. amdt. to H.R. 10612
To terminate oil depletion allowances for major oil companies, and to preserve such allowances for independent producers with average daily production of up to 3,000 barrels.....	Fl. amdt. to H.R. 2166		
(Introduced by Mr. Hollings for himself and Mr. Stone.) To limit the number of civilian officers and employees in the executive branch.....	Amdt. 12 to H.R. 2634		

## HRUSKA, ROMAN L., Nebraska

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.)  
 Urging the President to seek elimination of discriminatory trade practices of the European Economic Community concerning imported vegetable protein products..... S. Con. Res. 108

## AMENDMENTS

Modification of special procedures for taxpayers to contest third-party summonses..... Amdt. 2107 to H.R. 10012  
 Modification of special procedures for taxpayers to contest third-party summonses..... Amdt. 2154 to H.R. 10012

(Introduced by Mr. Brock for himself and others.)  
 To amend the State and Local Fiscal Assistance Act of 1972 to make Federal revenue sharing a permanent program to provide for periodic increases in the dollar amounts of revenue returned to the States under that act to offset the effects of inflation, and to eliminate certain restrictions on the purposes for which local governments may use funds obtained under the act..... S. 11

(Introduced by Mr. Bartlett for himself and others.)  
 To amend Public Law 88-482..... S. 595

(Introduced by Mr. Curtis for himself and others.)  
 To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the estate tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes..... S. 1173

(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972..... S. 1625

(Introduced by Mr. Curtis for himself and others.)  
 To amend title IV of the Social Security Act to improve and make more realistic various provisions relating to eligibility for aid to families with dependent children and the administration of the aid to families with dependent children program, and for other purposes..... S. 1719

(Introduced by Mr. Curtis for himself and others.)  
 To amend sec. 103 of the Internal Revenue Code of 1954..... S. 1849

(Introduced by Mr. Mondale for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the estate tax exemption, to provide that certain farmland included in the gross estate be valued according to its use as farmland, and for other purposes..... S. 2304

(Introduced by Mr. Curtis for himself and others.)  
 To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations..... S. 2475

(Introduced by Mr. Nelson for himself and others.)  
 To amend the Internal Revenue Code of 1954 to revise and improve certain provisions thereof relating to estate and gift taxes..... S. 2819

(Introduced by Mr. Fannin for himself and others.)  
 To amend the Internal Revenue Code of 1954 to provide incentives for additional capital formation in the United States..... S. 2909

(Introduced by Mr. Laxalt for himself and others.)  
 To amend medicare and medicaid provisions so they relate to rural health care facilities..... S. 3061

**HUDDLESTON, WALTER D., Kentucky**

(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the tax on the amounts paid for communication services shall not apply to the amount of the State and local taxes paid for such services..... **S. 282**

(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes..... **S. 388**

(Introduced by Mr. Church for himself and others.) To amend the Internal Revenue Code of 1954 to revise the retirement income credit and to increase the amount of such credit..... **S. 389**

(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals..... **S. 390**

(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to increase the amount which individuals may earn without suffering deductions from benefits on account of excess earnings, and for other purposes..... **S. 560**

(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972..... **S. 1625**

(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care..... **S. 2020**

(Introduced by Mr. Mondale for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the estate tax exemption, to provide that certain farmland included in the gross estate be valued according to its use as farmland, and for other purposes..... **S. 2394**

(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations..... **S. 2832**

(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes..... **S. 2925**

(Introduced by Mr. Pearson for himself and others.) To amend title XIX of the Social Security Act to repeal the provisions, relating to consent by States to certain suits, which were included in such title by reason of the enactment of section 111 of P.L. 94-182..... **S. 3202**

(Introduced by Mr. Pearson for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for services furnished by physician extenders..... **S. 3611**

(Introduced by Mr. Laxalt for himself and others.) To amend medicare and medicaid provisions so they relate to rural health care facilities..... **S. 3631**

**SENATE CONCURRENT RESOLUTIONS**

(Introduced by Mr. Church for himself and others.) To disapprove 6-percent ceiling on social security cost-of-living increases..... **S. Con. Res. 2**

**SENATE RESOLUTIONS**

(Introduced by Mr. Chiles for himself and others.) To have the President reconsider his announced intention of imposing under Presidential powers a tariff of up to \$3 a barrel on all imported oil and to permit the Congress to fully consider this proposal in conjunction with the other energy measures put forth by the President..... **S. Res. 11**

**AMENDMENTS**

(Introduced by Mr. Eagleton for himself and others.) To rescind the present \$2 tariff on oil and remove the President's authority to impose any future tariffs or fees on imported petroleum or petroleum products..... **Amdt. 855 to H.R. 7706**

(Introduced by Mr. Eagleton for himself and others.) To rescind the present \$2 tariff on oil and remove the President's authority to impose any future tariffs or fees on imported petroleum or petroleum products..... **Amdt. 870 to H.R. 7715**

Relating to minimum pension plan contributions for certain self-employed individuals..... **Amdt. 1195 to H.R. 7727**

(Introduced by Mr. Church for himself and others.) To provide for simplification and increases in the retirement income credit..... **Amdt. 1281 to H.R. 7727**

(Introduced by Mr. Church for himself and others.) To provide for simplification in computation and increases the amount of income subject to the 15% retirement income credit in \$2,500 for single persons and to \$3,750 in the case of a married couple filing a joint return where both are age 65 and over..... **Amdt. 1310 to H.R. 9432**

(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment striking House LAL provisions..... **Amdt. 1875 to H.R. 10612**

## HUDDLESTON, WALTER D., Kentucky—Continued

## AMENDMENTS—Continued

(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment modifying House minimum tax pro- visions . . . . .	Amdt. 1803 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Extension of individual income tax cuts; current taxation of income of controlled foreign corpora- tions; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly . . . . .	Amdt. 1937 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly. . . . .	Amdt. 1960 to H.R. 10012
(Introduced by Mr. Kennedy for himself and others.) Extension of per person tax credit and alternative tax credit for 2 percent of the first \$9,000 of taxable income through Sept. 30, 1977. . . . .	Amdt. 1961 to H.R. 10012
(Introduced by Mr. Mondale for himself and others.) Substitute modification of maximum tax for indi- viduals . . . . .	Amdt. 1962 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC, and tax credit for the elderly. . . . .	Amdt. 1965 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations . . . . .	Amdt. 1976 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Revision of tax treatment of earnings of Domestic International Sales Corporations (DISC's) . . . . .	Amdt. 1988 to H.R. 10012
(Introduced by Mr. Hartke for himself and others.) Limitation on foreign tax credit claimed in con- nection with foreign oil related income. . . . .	Amdt. 2013 to H.R. 10012
(Introduced by Mr. Kennedy for himself and others.) Revision of retirement income credit . . . . .	Amdt. 2016 to H.R. 10012



## HUMPHREY, HUBERT H., Minnesota

(Introduced by Mr. Kennedy for himself and others.) To create a national system of health security .....	S. 3	(Introduced by Mr. Hansen for himself and others.) To amend pt. B of title XI of the Social Security Act, professional standards review, to provide for the review of dental services by dentists.....	S. 153
(Introduced by Mr. Mathias for himself and others.) To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances.....	S. 80	To amend the Internal Revenue Code of 1954 to provide tax relief to low- and middle-income taxpayers and to provide increased incentives for expanded investment.....	S. 160
(Introduced by Mr. Mathias for himself and others.) To provide that income from entertainment activities held in conjunction with a public fair conducted by an organization described in sec. 501(c), (3) and (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.....	S. 89	To amend the Internal Revenue Code of 1954 to provide for a more equitable distribution of tax burden .....	S. 167
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medical.....	S. 104	(Introduced by Mr. Welcker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes.....	S. 198
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to provide credit against income tax for an employer who employs older persons in his trade or business.....	S. 106	(Introduced by Mr. Bayh for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes.....	S. 227
(Introduced by Mr. Inouye for himself and others.) To allow an additional exemption for a taxpayer or his spouse who is deaf or deaf-blind.....	S. 107	(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the tax on the amounts paid for communication services shall not apply to the amount of the State and local taxes paid for such services.....	S. 232
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction from gross income for social agency, legal, and related expenses incurred in connection with the adoption of a child by the taxpayer.....	S. 108	(Introduced by Mr. Tower for himself and others.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husbands and widower's insurance benefits, so that benefits for husbands and widowers will be payable on the same basis as benefits for wives and widows.....	S. 277
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide that certain persons, who have innocently entered into a legally defective marriage to an insured individual and have lived with such individual as his husband or wife for at least 5 years, shall be treated, for benefit purposes, as if such marriage had been legally valid.....	S. 114	(Introduced by Mr. Tower for himself and others.) To amend title II of the Social Security Act to permit the payment of benefits to a married couple on their combined earnings record.....	S. 278
(Introduced by Mr. Inouye for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by part B of such title.....	S. 128	(Introduced by Mr. Tower for himself and others.) To amend title II of the Social Security Act to provide that an insured individual otherwise qualified may retire and receive full old-age benefits, at any time after attaining age 60, if he has been forced to retire at that age by a Federal law, regulation, or other.....	S. 279
		(Introduced by Mr. Tower for himself and others.) To amend title II of the Social Security Act to provide that any individual who has 40 quarters of coverage, whenever acquired, will be insured for disability benefits thereunder.....	S. 280
		(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase to \$4,800 the amount of outside earnings permitted each year without deductions from benefits thereunder.....	S. 357

## HUMPHREY, HUBERT H., Minnesota—Continued

(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....	S. 388	(Introduced by Mr. Javits for himself and others.) To amend the Emergency Unemployment Compensation Act of 1974 so as to increase from 13 to 26 the maximum number of weeks for which an individual may receive emergency compensation thereunder.....	S. 706
(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....	S. 390	To provide for the formulation of a national rural transportation policy to include recommendations for improving farm to market roads, railroad beds, and the availability of operational rail lines serving rural areas; and for other purposes.....	S. 708
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....	S. 410	To amend the Internal Revenue Code of 1954 to provide tax relief to low- and middle-income taxpayers and to provide increased incentives for expanded investment.....	S. 918
(Introduced by Mr. Metcalf for himself and others.) To provide for additional Federal financial participation in expenses incurred in providing benefits to Indians, Aleuts, Native Hawaiians, and other aboriginal persons, under certain State public assistance programs established pursuant to the Social Security Act.....	S. 437	(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.	S. 985
(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage under part B of medicare for routine exfoliative cytology tests for diagnosis of uterine cancer.....	S. 451	(Introduced by Mr. Hatfield for himself and others.) To amend sec. 121 of the Internal Revenue Code of 1954 to increase the exclusion from gross income of gain from the sale of a residence by an individual who is 65 years or older.....	S. 1142
(Introduced by Mr. Buckley for himself and others.) To provide for the monthly publication of a Consumer Price Index for the Aged which shall be used in the provision of cost-of-living benefit increases authorized by title II of the Social Security Act.....	S. 497	(Introduced by Mr. Moss for himself and others.) To amend pt. B of title XVIII of the Social Security Act to broaden the coverage of home health services under supplementary medical insurance program and remove the 100 visit limitation presently applicable thereto, to amend pt. A of such title to liberalize the coverage of posthospital home health services thereunder, to amend title XIX of such act to require the inclusion of home health services in a State's medical program and to permit payments of housing costs under such a program for elderly persons who would otherwise require nursing home care to provide expanded Federal funding for congregate housing for the displaced and the elderly and for other purposes..	S. 1163
(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 525	(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....	S. 1188
(Introduced by Mr. Humphrey for himself and others.) To amend the Internal Revenue Code with respect to nonrecognition of gain from the sale or exchange of a residence.....	S. 567	(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to remove the income limitation on the deduction for household and dependent care services necessary for gainful employment and to make such deduction an adjustment to gross income.....	S. 1210
To amend the Social Security Act to provide for improvements in the program relating to the diagnosis, screening, and referral of child health and maternal conditions established by title V of such Act.....	S. 659		
(Introduced by Mr. Bentsen for himself and others.) To provide an income tax credit for savings for the payment of postsecondary educational expenses.....	S. 666		
(Introduced by Mr. Biden for himself and others.) To provide a special payment to certain elderly and disabled social security recipients.....	S. 685		

## HUMPHREY, HUBERT H., Minnesota—Continued

(Introduced by Mr. Inouye for himself and others.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits to provide benefits for widowed fathers with minor children, and to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers.....	S. 1220	(Introduced by Mr. Mondale for himself and others.) To amend title XVI of the Social Security Act to insure that cost-of-living increases in supplemental security income benefits are granted to recipients of such benefits in all States, and for other purposes.....	S. 2029
(Introduced by Mr. Moss for himself and Mr. Humphrey.) To encourage State and local governments to provide relief from real property taxes for elderly individuals.....	S. 1232	(Introduced by Mr. Mondale for himself and others.) To amend title XVI of the Social Security Act to provide for the establishment of an outreach program to assure that potentially eligible recipients of supplemental security income benefits will be fully informed of the availability of such benefits and the steps to be taken in obtaining them.....	S. 2030
(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to provide for tax credits for certain applications of solar energy equipment and other purposes.....	S. 1370	(Introduced by Mr. Jackson for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the gross income of an employee does not include payments received as payment or reimbursement for legal services furnished to the employee under a group legal service plan, the value of legal services rendered to the employee under such plans, or amounts contributed by the employer's employer to such plan.....	S. 2051
(Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under Medicare.....	S. 1501	(Introduced by Mr. Mathias for himself and others.) To regulate and foster commerce among the States by providing a system for the taxation of interstate commerce.....	S. 2050
(Introduced by Mr. Taft for himself and others.) To revise and improve the program of supplemental security income established by title XVI of the Social Security Act.....	S. 1514	(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954, and the Tax Reduction Act of 1974, to make permanent certain changes made by such act in the Internal Revenue Code which affect small businesses.....	S. 2149
(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to provide that no interest is payable on income tax deficiencies in the case of returns prepared by the Internal Revenue Service until the expiration of 30 days after notice to the taxpayer of such deficiency.....	S. 1652	(Introduced by Mr. McIntyre for himself and others.) To amend the provisions of the Social Security Act to consolidate the wages by employers for income tax withholding and old-age, survivors, and disability insurance purposes, and for other purposes.....	S. 2156
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers, and to permit the payment of benefits to a married couple on their combined earnings record where that method of computation provides a higher combined benefit.....	S. 1720	(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....	S. 2157
(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide assistance to taxpayers.....	S. 1925	(Introduced by Mr. Pell for himself and Mr. Humphrey.) To amend title II of the Social Security Act to provide that a beneficiary shall (if otherwise qualified) be entitled to a prorated benefit for the month in which he (or the insured individual) dies.....	S. 2201
(Introduced by Mr. Moss for himself and others.) To amend the Internal Revenue Code of 1954 to exempt from Federal income taxation a trust established by a taxpayer for the purpose of providing care for certain mentally incompetent relatives of the taxpayer.....	S. 1900	(Introduced by Mr. Magnuson for himself and others.) To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the disclosure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the administration of the internal revenue laws, and for other purposes.....	S. 2242
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 2020		

HUMPHREY, HUBERT H., Minnesota—Continued

(Introduced by Mr. Mondale for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the estate tax exemption, to provide that certain farmland included in the gross estate be valued according to its use as farmland, and for other purposes. . . . .	S. 2304	(Introduced by Mr. Inouye for himself and others.) To provide for a greater utilization of the professional services of licensed psychiatric nurses in the medicare and medicaid programs. . . . .	S. 2886
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to permit an individual who is an active participant in a retirement plan to claim the deduction for retirement savings for amounts contributed by him to an individual retirement account, for an individual retirement annuity, or for a retirement bond, to the extent that the amounts paid by him or on his behalf under the retirement plan does not equal the maximum amount of the retirement savings deduction to which he would be entitled if he were not an active participant of such plan. . . . .	S. 2428	(Introduced by Mr. McGovern for himself and others.) To amend the Internal Revenue Code of 1954 to exempt farmers from the highway use tax on heavy trucks used for farm purposes. . . . .	S. 2897
To require a reduction in the duty imposed on oil under sec. 232 of the Trade Expansion Act of 1962 equal to the increase in the price of such oil imposed by the Organization of Petroleum Exporting Countries during the remainder of 1975. . . . .	S. 2431	(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes. . . . .	S. 2925
(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to freeze medicare deductibles. . . . .	S. 2440	(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors. . . . .	S. 3030
(Introduced by Mr. Church and Mr. Humphrey.) To amend title XVIII of the Social Security Act to increase the medicare inpatient hospital lifetime reserve from 60 to 120 days and to reduce the daily coinsurance charge applicable for such lifetime reserve from one-half to one-fourth of the pt. A inpatient hospital deductible, and for other purposes. . . . .	S. 2473	To amend the Internal Revenue Code of 1954 with respect to the treatment of certain domestic corporation treatment dividends as foreign oil-related income. . . . .	S. 3124
(Introduced by Mr. Church and Mr. Humphrey.) To amend title XVIII of the Social Security Act to prevent the imposition, under pt. B thereof, of more than one deductible with respect to expenses incurred for the purchase of any particular piece of durable medical equipment. . . . .	S. 2474	(Introduced by Mr. Inouye for himself and others.) To provide for a greater utilization of the professional psychiatric nurses in the medicare and medicaid programs. . . . .	S. 3231
(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations. . . . .	S. 2475	(Introduced by Mr. Inouye for himself and others.) To amend pt. B of title XI of the Social Security Act to assure appropriate participation by professional registered nurses in the peer review, and related activities authorized thereunder. . . . .	S. 3246
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to provide for the furnishing of outpatient rehabilitation services. . . . .	S. 2506	<b>SENATE CONCURRENT RESOLUTIONS</b>	
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to revise and improve certain provisions thereof relating to estate and gift taxes. . . . .	S. 2819	(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases. . . . .	S. Con. Res. 2
(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations. . . . .	S. 2832	(Introduced by Mr. Bayh for himself and others.) To express opposition to proposed curtailment of benefits under medicare. . . . .	S. Con. Res. 24
		(Introduced by Mr. Javits for himself and others.) Relating to Emergency Unemployment Compensation. . . . .	S. Con. Res. 34
		(Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly. . . . .	S. Con. Res. 80
		(Introduced by Mr. Dole for himself and others.) Urging the President to seek elimination of discriminatory trade practices of the European Economic Community concerning imported vegetable protein products. . . . .	S. Con. Res. 108

HUMPHREY, HUBERT H., Minnesota—Continued

SENATE JOINT RESOLUTIONS

(Introduced by Mr. Magnuson for himself and others.) To regulate commerce by prohibiting the importation into the United States of any fish products by any foreign enterprise which engages in commercial whaling activities, and for other purposes ..... S.J. Res. 81

SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) To designate at the Department of the Treasury and in the Congress an expert on long-range tax simplification and tax reform for small business. . . . S. Res. 300

AMENDMENTS

(Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion for oil and gas with a 3,000-barrel-per-day exemption for independent producers. Royalty owners and producers with retail outlets or who are engaged in refining would not be entitled to this exception ..... Amdt. 72 to H.R. 2166

(Introduced by Mr. Domenici for himself and Mr. Humphrey.) Re: Deduction-tax credit for residential conservation expenditures..... Amdt. 135 to H.R. 2166

(Introduced by Mr. Mondale for himself and others.) To increase minimum standard deduction, percentage standard deduction and maximum standard deduction ..... Amdt. 151 to H.R. 2166

(Introduced by Mr. Humphrey for himself and others.) To extend period for reinvestment of proceeds from the sale of a personal residence..... Amdt. 159 to H.R. 2166

(Introduced by Mr. Pastore for himself and others.) To provide retroactive social security increase.... Amdt. 177 to H.R. 2166

(Introduced by Mr. Domenici for himself and others.) To permit tax credit and deductions for expenses improving thermal design of taxpayer's residence ..... Amdt. 191 to H.R. 2166

(Introduced by Mr. Mondale for himself and others.) To increase minimum standard deduction, percentage standard deduction and maximum standard deduction ..... Amdt. 208 to H.R. 2166

(Introduced by Mr. Pastore for himself and others.) To provide a retroactive social security increase... Amdt. 241 to H.R. 2166

To phase out 5% home purchase tax credit and limiting credit to new principal residences..... Amdt. 244 to H.R. 2166

To phase out 5% home purchase tax credit and limiting credit to new principal residences..... Amdt. 245 to H.R. 2166

(Introduced by Mr. Haskell for himself and others.) To increase the percentage standard deduction from 15% under present law to 16% and increase the maximum standard deduction from \$2,000 to \$2,500 for individuals and \$3,000 for married couples filing joint returns..... Amdt. 275 to H.R. 2166

(Introduced by Mr. Eagleton for himself and others.) To rescind the present \$2 tariff on oil and remove the President's authority to impose any future tariffs or fees on imported petroleum or petroleum products..... Amdt. 835 to H.R. 7700

(Introduced by Mr. Eagleton for himself and others.) To rescind the present \$2 tariff on oil and remove the President's authority to impose any future tariffs or fees on imported petroleum or petroleum products ..... Amdt. 836 to H.R. 7700

(Introduced by Mr. Mondale for himself and others.) To allow deferral of tax on distribution of a qualified pension, profit-sharing or stock bonus plan if the funds are rolled over into a new qualified plan or an individual retirement account which conforms to the rules established in the Employee Retirement Income Security Act of 1974... Amdt. 1153 to H.R. 7727

(Introduced by Mr. Crauston for himself and others.) To provide deduction for certain expenses of State legislators ..... Amdt. 1200 to H.R. 7727

(Introduced by Mr. McIntyre for himself and others.) To provide tax credit for solar energy equipment ..... Amdt. 1237 to H.R. 7727

(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy-saving expenditures by homeowners..... Amdt. 1316 to H.R. 7727

(Introduced by Mr. Nelson for himself and others.) To extend special unemployment assistance and payments to States ..... Amdt. 2363 to H.R. 10210

(Introduced by Mr. Javits for himself and others.) Supplemental extended compensation ..... Amdt. 2367 to H.R. 10210

(Introduced by Mr. Javits for himself and others.) State trigger for extended unemployment compensation program ..... Amdt. 2372 to H.R. 10210

(Introduced by Mr. Javits for himself and others.) Unemployment compensation Federal standards study ..... Amdt. 2380 to H.R. 10210

(Introduced by Mr. Javits for himself and others.) Unemployment benefits during school vacation periods ..... Amdt. 2370 to H.R. 10210

(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment striking House LAM provisions ..... Amdt. 1875 to H.R. 10612

## HUMPHREY, HUBERT H., Minnesota—Continued

## AMENDMENTS—Continued

(Introduced by Mr. Stone for himself and others.) Waiver of interest resulting from errors by IRS in preparing tax returns.....	Amdt. 1886 to H.R. 10612	(Introduced by Mr. Sparkman for himself and others.) Modification of minimum tax provisions on construction period interest and excess investment interest attributable to low- and moderate-income residential rental property; modification of depreciation recapture rules for low- and moderate-income rental property; and extension of 5-year rapid amortization for rehabilitation of low-income housing.....	Amdt. 2142 to H.R. 10612
(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment modifying House minimum tax provisions .....	Amdt. 1803 to H.R. 10612	To make special rule for proceeds from livestock sold on account of drought.....	Fl. amdt. to H.R. 10612
(Introduced by Mr. Brooke for himself and others.) Tax credit for insulation and other energy conserving alterations of principal residence. ....	Amdt. 1032 to H.R. 10612	(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy saving expenditures by homeowners.....	Amdt. 1431 to H.R. 11803
(Introduced by Mr. Nelson for himself and others.) Extension of individual income tax cuts; current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....	Amdt. 1837 to H.R. 10612	To require States that supplement the SSI program to pass along the Federal cost-of-living increases which are intended for recipients of this assistance .....	Fl. amdt. to H.R. 13500
(Introduced by Mr. Brooke for himself and others.) Substitute for Finance Committee tax credit for heat pumps. ....	Amdt. 1334 to H.R. 10612		
(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....	Amdt. 1900 to H.R. 10612		
(Introduced by Mr. Kennedy for himself and others.) Extension of per person tax credit and alternative tax credit for 2 percent of the first \$9,000 of taxable income through Sept. 30, 1977..	Amdt. 1961 to H.R. 10612		
(Introduced by Mr. Mondale for himself and others.) Substitute modification of maximum tax for individuals .....	Amdt. 1002 to H.R. 10612		
(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC, and tax credit for the elderly....	Amdt. 1965 to H.R. 10612		
(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations .....	Amdt. 1970 to H.R. 10612		
(Introduced by Mr. Nelson for himself and others.) Revision of tax treatment of earnings of Domestic International Sales Corporations (DISC's). ....	Amdt. 1988 to H.R. 10612		
(Introduced by Mr. Hartke for himself and others.) Limitation on foreign tax credit claimed in connection with foreign oil-related income.....	Amdt. 2013 to H.R. 10612		
(Introduced by Mr. Javits for himself and Mr. Humphrey.) 1-year extension of ESOP tax credit .....	Amdt. 2014 to H.R. 10612		
(Introduced by Mr. Kennedy for himself and others.) Revision of retirement income credit .....	Amdt. 2046 to H.R. 10612		
(Introduced by Mr. Javits for himself and others.) Modification of provision granting additional 2 percent investment tax credit for employee stock ownership plans (ESOP's).....	Amdt. 2118 to H.R. 10612		

INOUYE, DANIEL K., Hawaii

(Introduced by Mr. Kennedy for himself and others.) To create a national system of health security .....	S. 8	(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....	S. 410
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.....	S. 104	(Introduced by Mr. Metcalf for himself and others.) To provide for additional Federal financial participation in expenses incurred in providing benefits to Indians, Aleuts, Native Hawaiians, and other aboriginal persons, under certain State public assistance programs established pursuant to the Social Security Act.....	S. 437
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to provide credit against income tax for an employer who employs older persons in his trade or business.....	S. 106	(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 525
(Introduced by Mr. Inouye for himself and others.) To allow an additional income exemption for a taxpayer or his spouse who is deaf or deaf-blind..	S. 107	(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to increase the estate tax exemption from \$60,000 to \$100,000.....	S. 702
(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction from gross income for social agency, legal, and related expenses incurred in connection with the adoption of a child by the taxpayer.....	S. 108	To amend sec. 214 of the Internal Revenue Code of 1954 to provide a deduction for household and dependent care services necessary for education....	S. 708
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide that certain persons, who have innocently entered into a legally defective marriage to an insured individual and have lived with such individual as his husband or wife for at least 5 years, shall be treated, for benefit purposes, as if such marriage had been legally valid.....	S. 114	(Introduced by Mr. Fong for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....	S. 829
To amend the Tariff Schedules of the United States to accord to the Trust Territory of the Pacific Islands the same tariff treatment as is provided for insular possessions of the United States....	S. 119	To establish an Energy Trust Fund Reserve, to require the deposit in such reserve of amounts equivalent to so much of the taxpayer's deduction for percentage depletion on oil and natural gas as is in excess of the amount allowable on an average daily production of barrels in the case of oil or cubic feet in the case of natural gas, to require the investment of such reserve into the exploration for and development of new sources of energy, and for other purposes.....	S. 938
(Introduced by Mr. Inouye for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under the supplementary medical insurance benefits program established by part B of such title.....	S. 123	(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.....	S. 965
(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the tax on the amounts paid for communication services shall not apply to the amount of the State and local taxes paid for such services.....	S. 232	(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....	S. 1148
(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....	S. 388		

**INOUE, DANIEL K., Hawaii—Continued**

- (Introduced by Mr. Inouye for himself and others.)  
 To amend the Internal Revenue Code of 1954 to remove the income limitation on the deduction for household and dependent care services necessary for gainful employment and to make such deduction an adjustment to gross income.....

S. 1219
- (Introduced by Mr. Inouye for himself and others.)  
 To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits to provide benefits for widowed fathers with minor children, and to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers.....

S. 1220
- (Introduced by Mr. Ribicoff for himself and others.)  
 To amend the Federal Unemployment Tax Act to provide a 5-year moratorium on application of the penalty imposed (through a reduction in the credit allowed employers against the Federal unemployment tax) by existing law on States which have failed to make timely repayment of certain advances made to the States unemployment account.....

S. 1502
- (Introduced by Mr. Bellmon for himself and Mr. Inouye.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for services furnished by physician extenders and clinical staff of community mental health centers.....

S. 1897
- To amend sec. 5006 of the Internal Revenue Code of 1954 with respect to the withdrawal of distilled spirits from foreign trade zones for domestic consumption by foreign diplomats.....

S. 1909
- (Introduced by Mr. Ribicoff for himself and others.)  
 To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....

S. 2020
- (Introduced by Mr. Magnuson for himself and others.) To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the disclosure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the administration of the internal revenue law, and for other purposes.....

S. 2312
- (Introduced by Mr. Inouye for himself and others.)  
 To amend title I of the Employee Retirement Income Security Act of 1974, and the Internal Revenue Code of 1954 to prohibit the reduction of disability payments under employer-maintained disability compensation plans whenever certain social security benefit payments are increased..

S. 2389
- (Introduced by Mr. Inouye for himself and others.)  
 To amend the Internal Revenue Code of 1954 to permit an individual who is an active participant in a retirement plan to claim the deduction for retirement savings for amounts contributed by him to an individual retirement account, for an individual retirement annuity, or for a retirement bond, to the extent that the amounts paid by him or on his behalf under the retirement plan does not equal the maximum amount of the retirement savings deduction to which he would be entitled if he were not an active participant of such plan....

S. 2428
- (Introduced by Mr. Long for himself and others.)  
 To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medicaid program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes.....

S. 2470
- (Introduced by Mr. Curtis for himself and others.)  
 To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....

S. 2475
- (Introduced by Mr. Ribicoff for himself and others.)  
 To amend title XVIII of the Social Security Act to provide for the furnishing of outpatient rehabilitation services.....

S. 2506
- (Introduced by Mr. Inouye for himself and others.)  
 To amend the Internal Revenue Code of 1954 to treat Federal retirement system income the same as social security income to the extent that such retirement income does not exceed the sum of old age benefits which may be received under title II of the Social Security Act and amounts which may be earned without reducing such benefits.....

S. 2850
- (Introduced by Mr. Inouye for himself and others.)  
 To provide for a greater utilization of the professional services of licensed psychiatric nurses in the medicare and medicaid programs.....

S. 2886
- (Introduced by Mr. Stone for himself and others.)  
 To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.....

S. 3036
- (Introduced by Mr. Ta'umage for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....

S. 3205
- To require that skilled nursing homes furnishing services under the medicare and medicaid programs be adequately equipped with wheel chairs and other appropriate equipment and supplies.....

S. 3257
- (Introduced by Mr. Packwood for himself and others.) To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.....

S. 3270



**INOUE, DANIEL K., Hawaii—Continued**

**AMENDMENTS**

(Introduced by Mr. Inouye for himself and Mr. Pastore.) To amend titles XVIII and XIX of the Social Security Act to provide for the coverage of certain social work services under the supplementary medical insurance benefits program and the medical program ..... S. 370

(Introduced by Mr. Inouye for himself and others.) To provide for a greater utilization of the professional psychiatric nurses in the medicare and medicaid programs. .... S. 3533

(Introduced by Mr. Inouye for himself and others.) To amend pt. B of title XI of the Social Security Act to assure appropriate participation by professional registered nurses in the peer review, and related activities authorized thereunder..... S. 3906

To amend the Tariff Act of 1930 to exempt from duties and taxes supplies for certain additional classes of vessels. .... S. 3738

(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes. .... S. 3801

(Introduced by Mr. Inouye for himself and others.)  
 Deletion of limitation on deductions for foreign conventions ..... H.R. 10612  
 Amdt. 1829 to H.R. 10612

To place limitations on deductions for attending foreign conventions, and thereby restoring present law ..... H.R. 10612  
 H.R. 10612

**SENATE CONCURRENT RESOLUTIONS**

(Introduced by Mr. Church for himself and others.)  
 To disapprove 5-percent ceiling on social security cost-of-living increases..... S. Con. Res. 2

(Introduced by Mr. Church for himself and others.)  
 To oppose increases in medical costs for the elderly ..... S. Con. Res. 60

**SENATE RESOLUTIONS**

(Introduced by Mr. Chiles for himself and others.)  
 To have the President reconsider his announced intention of imposing under Presidential powers a tariff of up to \$3 a barrel on all imported oil and to permit the Congress to fully consider this proposal in conjunction with the other energy measures put forth by the President..... S. Res. 11

## JACKSON, HENRY M., Washington

(Introduced by Mr. Kennedy for himself and others.) To create a national system of health security.....	S. 3	(Introduced by Mr. Long for himself and others.) To provide incentives and otherwise to encourage the utilization of home-dialysis and to encourage early kidney transplantation under the renal disease program authorized under sec. 226 of the Social Security Act.....	S. 1402
(Introduced by Mr. Moss for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax, or in the alternative a deduction, for energy-conserving residential expenditures.....	S. 28	(Introduced by Mr. Ribicoff for himself and others.) To amend the Federal Unemployment Tax Act to provide a 5-year moratorium on application of the penalty imposed (through a reduction in the credit allowed employers against the Federal unemployment tax) by existing law on States which have failed to make timely repayment of certain advances made to the States unemployment account.....	S. 1502
(Introduced by Mr. Inouye for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by part B of such title.....	S. 123	(Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare.....	S. 1504
To amend the Internal Revenue Code of 1954 to provide a tax rebate for individuals for 1974 and to provide individuals tax relief for 1975 as a stimulus to increase consumer purchasing power, to promote economic recovery, and to halt the Nation's slide into an economic depression..	S. 325	(Introduced by Mr. Jackson for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the gross income of an employee does not include amounts received as payment or reimbursement for legal services furnished to the employee under a group legal service plan, the value of legal services rendered to the employee under such plans, or amounts contributed by the employee's employer to such plan.....	S. 2051
(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....	S. 358	(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low-income individuals aged 60 or older.....	S. 2157
(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....	S. 390	(Introduced by Mr. Burdick for himself and others.) To amend the Tariff Act of 1930 so as to exempt certain private aircraft entering or departing from the United States and Canada or the United States and Mexico at night or on Sunday or a holiday from provisions requiring payment to the United States for overtime services of customs officers and employees.....	S. 2312
To amend the Federal responsibility for the care and education of the Indian people by improving the services and facilities of Federal Indian health programs and increasing maximum participation of Indians in such programs, and for other purposes.....	S. 522	(Introduced by Mr. Magnuson for himself and others.) To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the disclosure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the administration of the internal revenue laws, and for other purposes.....	S. 2342
(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 525	(Introduced by Mr. Jackson for himself and others.) To require the Federal Energy Administration to preserve all fees collected under the oil import fee program for eventual distribution to the consuming public.....	S. 2401
(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....	S. 1183		
(Introduced by Mr. Beall for himself and others.) To amend title II of the Social Security Act to increase to \$5,100 the annual amount which individuals may earn without suffering deductions from benefits on account of excess earnings.....	S. 1280		
(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to provide for tax credits for certain applications of solar energy equipment, and for other purposes..	S. 1370		

## JACKSON, HENRY M., Washington—Continued

(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to provide for the furnishing of outpatient re- habilitation services.....	S. 2506
To reduce the dependence of the United States on insecure foreign energy supplies by controlling oil imports, to foster competition in world petroleum markets; to minimize the resource and foreign exchange costs of petroleum imports to the United States; to allocate petroleum imports equitably; and for other purposes.....	S. 2653
(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....	S. 2832
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to deny certain benefits to taxpayers who participate in or cooperate with the boycott of Israel.....	S. 3138

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.....	S. Con. Res. 2
(Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly .....	S. Con. Res. 80

## AMENDMENTS

(Introduced by Mr. Hathaway for himself and others.) To strike Finance Committee provision granting corporate taxpayers an election to forgo net operating loss carryforwards in exchange for a lengthened period for net operating loss carry- backs .....	Amdt. 149 to H.R. 2166
(Introduced by Mr. Pastore for himself and others.) To provide retroactive social security increase..	Amdt. 177 to H.R. 2166
To limit small producer exemption from repeal of percentage depletion for oil and gas.....	Amdt. 216 to H.R. 2166
(Introduced by Mr. Pastore for himself and others.) To provide a retroactive social security increase..	Amdt. 241 to H.R. 2166

## JAVITS, JACOB K., New York

- (Introduced by Mr. Kennedy for himself and others.) To create a national system of health security ----- S. 8
- (Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act so as to provide for the referral, for appropriate services provided by other State agencies, of blind or disabled children who are receiving supplemental security income benefits..... S. 19
- (Introduced by Mr. Mathias for himself and others.) To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances..... S. 80
- (Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to provide that a married individual who files a separate return shall be taxed on his or her earned income at the same rate as an unmarried individual ----- S. 83
- (Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medical..... S. 104
- (Introduced by Mr. Inouye for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by part B of such title..... S. 123
- (Introduced by Mr. Welcker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes..... S. 180
- (Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase to \$4,500 the amount of outside earnings permitted each year without deductions from benefits thereunder..... S. 357
- (Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes..... S. 388
- (Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals..... S. 390
- (Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over..... S. 410
- (Introduced by Mr. Scott of Pennsylvania, for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally assisted programs ----- S. 445
- (Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage under part B of medicare for routine exfoliative cytology tests for diagnosis of uterine cancer..... S. 451
- To extend sec. 167(k) of the Internal Revenue Code of 1954..... S. 457
- To provide a deduction for income tax purposes, in the case of a disabled individual, for expenses for transportation to and from work; and to provide an additional exemption for income tax purposes for a taxpayer or spouse who is disabled..... S. 497
- (Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles..... S. 525
- (Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the preservation and rehabilitation of historic buildings and structures and the rehabilitation of other property and for other purposes.. S. 667
- (Introduced by Mr. Javits for himself and others.) To amend the Emergency Unemployment Compensation Act of 1974 so as to increase from 18 to 26 the maximum number of weeks for which an individual may receive emergency compensation thereunder..... S. 700

## JAVITS, JACOB K., New York—Continued

(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.	S. 985	(Introduced by Mr. Jackson for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the gross income of an employee does not include amounts received as payment or reimbursement for legal services furnished to the employee under a group legal service plan, the value of legal services rendered to the employee under such plans, or amounts contributed by the employee's employer to such plan.	S. 2051
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax relief to small businesses.	S. 1110	(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.	S. 2157
To amend the Internal Revenue Code of 1954 to impose a tax on new automobiles and trucks at a progressive rate related to their fuel consumption rate, and for other purposes.	S. 1128	(Introduced by Mr. Magnuson for himself and others.) To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the disclosure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the administration of the internal revenue laws, and for other purposes.	S. 2342
(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.	S. 1183	(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to freeze medicare deductibles.	S. 2440
To amend the Internal Revenue Code of 1954 to modify the restrictions contained in sec. 170(e) in the case of certain charitable contributions of ordinary income property.	S. 1435	To amend titles IV, XI, and XIX of the Social Security Act to increase the Federal matching rate for purposes of reimbursements to the States under programs of aid to needy families with children and medical assistance.	S. 2476
(Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare.	S. 1501	(Introduced by Mr. Javits for himself and Mr. Curtis.) To encourage and assist States and localities to develop, demonstrate, and evaluate means of improving the utilization and effectiveness of human services through integrated planning, management, and delivery of those services in order to achieve the objectives of personal independence and individual and family economic self-sufficiency.	S. 2489
(Introduced by Mr. Taft for himself and others.) To revise and improve the program of supplemental security income established by title XVI of the Social Security Act.	S. 1514	(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to provide for the furnishing of outpatient rehabilitation services.	S. 2506
(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.	S. 1625	(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.	S. 2832
To amend the temporary unemployment benefits programs, and for other purposes.	S. 1810	(Introduced by Mr. McGovern for himself and others.) To amend the Internal Revenue Code of 1954 to exempt farmers from the highway use tax on heavy trucks used for farm purposes.	S. 2897
(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.	S. 1006		
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.	S. 2020		

JAVITS, JACOB K., New York—Continued

(Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954, the Social Security Act, and other laws to provide effective welfare reform by replacing public assistance and food stamps with a system of allowances and refundable credits, and for other purposes.....	S. 3000	To change from July 1, 1975 to July 1, 1976, the date on which the provisions under which the duration of emergency benefits will be reduced on a State-by-State basis as unemployment levels become lower.....	Fl. amdt. to H.R. 6900
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to deny certain benefits to taxpayers who participate in or cooperate with the boycott of Israel.....	S. 3138	(Introduced by Mr. McIntyre for himself and others.) To provide tax credit for solar energy equipment.....	Amdt. 1237 to H.R. 7727
(Introduced by Mr. Javits for himself and others.) To amend and improve the programs authorized under the Emergency Unemployment Compensation Act of 1974, and the Emergency Jobs and Unemployment Assistance Act of 1974, to extend such programs for 1 year, and for other purposes..	S. 3202	To include as States under the SSI program, Puerto Rico, Guam, and the Virgin Islands.....	Fl. amdt. to H.R. 7228
(Introduced by Mr. Packwood for himself and others.) To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.....	S. 3270	Relating to extension of depreciation recapture rules on Government assisted housing projects..	Amdt. 1314 to H.R. 7727
(Introduced by Mr. Mathias for himself and others.) To promote economy, efficiency, and improved service in the financing, administration, and delivery of social welfare service provided for under Federal law.....	S. 3280	To extend rapid amortization provision for expenditures to rehabilitate low and middle rental income housing.....	Amdt. 1315 to H.R. 7727
(Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the modification of certain facilities and vehicles so as to remove architectural and transportation barriers to the handicapped and elderly.....	S. 3310	(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy-saving expenditures by homeowners.....	Amdt. 1316 to H.R. 7727
(Introduced by Mr. Inouye for himself and others.) To provide for a greater utilization of the professional psychiatric nurses in the medicare and medicaid programs.....	S. 3533	To extend the area of study to be conducted by the Commission and require submission of an interim report.....	Fl. amdt. to H.R. 10210
(Introduced by Mr. Javits for himself and others.) To establish a national health insurance system of maternal and child health care.....	S. 3483	To clarify entitlement to unemployment compensation to certain teachers or nonprofessional school employees.....	Fl. amdt. to H.R. 10210
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 3801	(Introduced by Mr. Nelson for himself and others.) To extend special unemployment assistance and payments to States.....	Amdt. 2363 to H.R. 10210
		(Introduced by Mr. Nelson for himself and others.) Recipients of retirement benefits and National Study Commission.....	Amdt. 2364 to H.R. 10210
		To extend and broaden benefits under the Unemployment Compensation Act.....	Amdt. 2367 to H.R. 10210
		(Introduced by Mr. Javits for himself and others.) State trigger for extended unemployment compensation program.....	Amdt. 2368 to H.R. 10210
		(Introduced by Mr. Javits for himself and others.) Unemployment compensation Federal standards study.....	Amdt. 2369 to H.R. 10210
		(Introduced by Mr. Javits for himself and others.) Unemployment benefits during school vacation periods.....	Amdt. 2370 to H.R. 10210
		Providing that in payments to providers of services under medicare there be "no greater" lag in payments to the provider than occurs in the providers' payments for the products and services it purchases.....	Fl. amdt. to H.R. 10264
		Deduction of taxes, interest, and business depreciation by tenant-stockholders of cooperative housing corporations to include banks or other lending institutions as tenant-stockholders.....	Amdt. 2500 to H.R. 10312
		(Introduced by Mr. Javits for himself and Mr. Ribicoff.) Deduction for contributions of works of art by artists to charitable organizations.....	Amdt. 1901 to H.R. 10612
(Introduced by Mr. Javits for himself and Mr. Mathias.) 60-day suspension of import fee on all petroleum products.....	Amdt. 0 to H.R. 1767		
To authorize an entitlement of additional 13 weeks of unemployment compensation benefits to employees who have exhausted entitlement to such benefit through June of 1975.....	Fl. amdt. to H.R. 2166		

AMENDMENTS

## JAVITS, JACOB K., New York—Continued

## AMENDMENTS—Continued

(Introduced by Mr. Beall for himself and others.) Tax incentives to encourage the preservation and rehabilitation of historic structures.....	Amdt. 1905 to H.R. 10612
Special rule for certain employee associations utilizing individual retirement accounts.....	Amdt. 1907 to H.R. 10612
(Introduced by Mr. Brooke for himself and others.) Tax credit for insulation and other energy conserving alterations of principal residence.....	Amdt. 1932 to H.R. 10612
Substitute for construction period interest as item of tax preference under the minimum tax.....	Amdt. 1939 to H.R. 10612
Extension of transitional rule for low-income housing applicable to construction period interest and excess investment interest.....	Amdt. 1940 to H.R. 10612
(Introduced by Mr. Javits for himself and Mr. Humphrey.) 1-year extension of ESOP tax credit.....	Amdt. 2034 to H.R. 10612
(Introduced by Mr. Javits for himself and others.) Modification of provision granting additional 2% investment tax credit for employee stock ownership plans (ESOPs).....	Amdt. 2118 to H.R. 10612
(Introduced by Mr. Brooke for himself and others.) Extension of tax credit for residential insulation to other energy-conserving alterations of a principal residence.....	Amdt. 2136 to H.R. 10612
(Introduced by Mr. Brooke for himself and others.) Extension of tax credit for residential insulation to certain additional specific items.....	Amdt. 2137 to H.R. 10612
(Introduced by Mr. Sparkman for himself and others.) Modification of minimum tax provisions on construction period interest and excess investment interest attributable to low- and moderate-income residential rental property; modification of depreciation recapture rules for low- and moderate-income rental property; and extension of 5-year rapid amortization for rehabilitation of low-income housing.....	Amdt. 2142 to H.R. 10612
To allow a 30-percent tax credit for certain contributions of literary, musical, or artistic composition by originals donor.....	Fl. amdt. to H.R. 10612
To facilitate New York law authorizing savings banks to make loans to purchasers of cooperative apartments.....	Fl. amdt. to H.R. 10612
To establish a commission to study expanded stock ownership.....	Fl. amdt. to H.R. 10612
(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy saving expenditures by homeowners.....	Amdt. 1431 to H.R. 11803
To require monthly payments of revenue sharing funds instead of quarterly payments.....	Fl. amdt. to H.R. 13307

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.) To disapprove 6-percent ceiling on social security cost-of-living increases.....	S. Con. Res. 2
(Introduced by Mr. Bayh for himself and others.) To express opposition to proposed curtailment of benefits under medicare.....	S. Con. Res. 24
(Introduced by Mr. Javits for himself and others.) Relating to Emergency Unemployment Compensation.....	S. Con. Res. 84

## JOHNSTON, J. BENNETT, Jr., Louisiana

(Introduced by Mr. Brock for himself and others.) To amend the State and Local Fiscal Assistance Act of 1972 to make Federal revenue sharing a permanent program to provide for periodic increases in the dollar amounts of revenue returned to the States under that act to offset the effects of inflation, and to eliminate certain restrictions on the purposes for which local governments may use funds obtained under the act.....	S. 11
(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....	S. 1625
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 2020
To amend the Tariff Schedules of the United States with respect to jewelry.....	S. 2303
(Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit with respect to housing senior citizens in the principal residence of the taxpayer.....	S. 2005
To amend the Internal Revenue Code of 1954 to allow a deduction with respect to that portion of adoption expenses which are properly attributable to medical expenses incurred for the benefit of the adopted child.....	S. 2746
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to revise and improve certain provisions thereof relating to estate and gift taxes.....	S. 2810
(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2025
(Introduced by Mr. Stone for himself and others.) To amend title II of the Social Security Act to provide that the provisions thereof requiring deductions from benefits on account of excess earnings shall not be applied to any individual, if and to the extent that the application of such provisions would reduce the individual's annual income, in the form of earnings and social security benefits, to less than \$7,800 (which amount shall be annually adjusted to reflect increases in the cost of living).....	S. 3500
(Introduced by Mr. Chiles for himself and others.) To amend the Tariff Schedules of the United States to impose a duty on imports of shrimp, to limit the quantity of shrimp which may be imported into the United States during any calendar year, and for other purposes.....	S. 3720

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increase.....	S. Con. Res. 2
(Introduced by Mr. Dole for himself and others.) Urging the President to seek elimination of discriminatory trade practices of the European Economic Community concerning imported vegetable protein products.....	S. Con. Res. 108

## AMENDMENTS

To provide suspension of duty for certain jewelry...	Amdt. 1157 to H.R. 7727
Relating to suspension of duty for certain jewelry...	Amdt. 1321 to H.R. 7727
To provide that the Study Commission consist of at least one representative of labor, industry, the Federal Government, State government, local government, and small business.....	Fl. amdt. to H.R. 10210



## KENNEDY, EDWARD M., Massachusetts

- (Introduced by Mr. Kennedy for himself and others.) To create a national system of health security ----- S. 8
- (Introduced by Mr. Moss for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax, or in the alternative a deduction, for energy-conserving residential expenditures..... S. 28
- (Introduced by Mr. Mathias for himself and others.) To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purpose at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances..... S. 80
- (Introduced by Mr. Welcker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes..... S. 109
- (Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes..... S. 388
- (Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals..... S. 390
- To amend the Trade Act of 1974 to provide for the application of the Generalized System of Preferences to Western Hemisphere countries..... S. 465
- (Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles..... S. 525
- (Introduced by Mr. Javits for himself and others.) To amend the Emergency Unemployment Compensation Act of 1974 so as to increase from 18 to 26 the maximum number of weeks for which an individual may receive emergency compensation thereunder..... S. 766
- (Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.. S. 985
- (Introduced by Mr. Ribicoff for himself and others.) To amend the Federal Unemployment Tax Act to provide a 5-year moratorium on application of the penalty imposed (through a reduction in the credit allowed employers against the Federal unemployment tax) by existing law on States which have failed to make timely repayment of certain advances made to the States unemployment account..... S. 1502
- (Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972..... S. 1625
- To amend the Internal Revenue Code of 1954 to disallow the business expense tax deduction for first-class air travel in excess of the coach fare for such travel, and for other expenses..... S. 1608
- To amend the Internal Revenue Code of 1954 by limiting tax shelters, and for other purposes.... S. 1765
- (Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to revise the provisions relating to automatic cost-of-living increases in benefits, and for other purposes ..... S. 1992
- (Introduced by Mr. Mondale for himself and others.) To amend title XVI of the Social Security Act to insure that cost-of-living increases in supplemental security income benefits are granted to recipients of such benefits in all States, and for other purposes..... S. 2029
- (Introduced by Mr. Mondale for himself and others.) To amend title XVI of the Social Security Act to provide for the establishment of an outreach program to assure that potentially eligible recipients of supplemental security income benefits will be fully informed of the availability of such benefits and the steps to be taken in obtaining them ..... S. 2030
- (Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954, and the Tax Reduction Act of 1974, to make permanent certain changes made by such act in the Internal Revenue Code which affect small businesses..... S. 2149

## KENNEDY, EDWARD M., Massachusetts—Continued

(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low-income individuals aged 60 or older.....	S. 2157	(Introduced by Mr. Inouye for himself and others.) To provide for a greater utilization of the professional psychiatric nurses in the medicare and medicaid programs.....	S. 3533
(Introduced by Mr. Magnuson for himself and others.) To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the disclosure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the administration of the internal revenue laws, and for other purposes.....	S. 2312	(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 3801
To impose income tax on capital gains at death and for other purposes.....	S. 2315	<b>AMENDMENTS</b>	
To strengthen the minimum tax, and for other purposes.....	S. 2400	To provide for a \$70 per exemption tax rebate on 1974 taxes paid by low- and middle-income taxpayers.....	Amdt. 1 to H.R. 1767
To amend the Internal Revenue Code of 1954 to provide a 15-percent tax credit for net new investment, and for other purposes.....	S. 2437	(Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion for oil and gas with a 3,000 barrel per day exemption for independent producers. Royalty owners and producers with retail outlets or who are engaged in refining would not be entitled to this exception.....	Amdt. 72 to H.R. 2166
(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 2446	(Introduced by Mr. Hollings for Mr. Kennedy.) To provide a 10-percent investment tax credit plus 15-percent investment tax credit to be available for net new investment.....	Amdt. 201 to H.R. 2166
(Introduced by Mr. Jackson for himself and others.) To require the Federal Energy Administration to preserve all fees collected under the oil import fee program for eventual distribution to the consuming public.....	S. 2491	(Introduced by Mr. Hollings for Mr. Kennedy.) To provide a \$50 refundable tax credit for each personal exemption.....	Amdt. 205 to H.R. 2166
(Introduced by Mr. Kennedy for himself and others.) To amend the Internal Revenue Code of 1954 by increasing the dollar checkoff for Presidential elections to \$2, and for other purposes.....	S. 2515	(Introduced by Mr. Hollings for Mr. Kennedy.) To increase dollar checkoff.....	Amdt. 206 to H.R. 2166
(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2925	(Introduced by Mr. Humphrey for himself and others.) To change foreign tax provisions affecting oil and gas extraction; repeal of percentage depletion with exemption for independent producers without retail outlets and imposition of overall limitation on amount of percentage depletion which can offset taxable income.....	Amdt. 207 to H.R. 2166
(Introduced by Mr. Kennedy for himself and Mr. Brock.) To facilitate the administration of the services program established by title XX of the Social Security Act.....	S. 3175	(Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion with exemption for independent producers without retail outlets and imposition of overall limitation on amount of percentage depletion which can offset taxable income.....	Amdt. 208 to H.R. 2166
To amend the Internal Revenue Code of 1954 to provide an election under which State and local governments may issue taxable obligations and receive a Federal subsidy of 40 percent of the interest yield on such obligations.....	S. 3211	To limit small producer exemption from repeal of percentage depletion for oil and gas.....	Amdt. 216 to H.R. 2166
(Introduced by Mr. Packwood for himself and others.) To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.....	S. 3270	(Introduced by Mr. Hollings for himself and others.) To provide a limitation on the liability of certain limited partners.....	Amdt. 225 to H.R. 2166
		(Introduced by Mr. Hollings for himself and others.) To exclude pipeline owners from depletion allowance.....	Amdt. 226 to H.R. 2166

## KENNEDY, EDWARD M., Massachusetts—Continued

## AMENDMENTS—Continued

(Introduced by Mr. Hollings for himself and others.) To provide limitation on the transfer of oil and gas leases.....	Amdt. 227 to H.R. 2100	(Introduced by Mr. Eagleton for himself and others.) To rescind the present \$2 tariff on all and remove the President's authority to impose any future tariffs or fees on imported petroleum or petroleum products.....	Amdt. 850 to H.R. 7715
(Introduced by Mr. Hollings for himself and others.) To repeal depletion allowance for refiners.....	Amdt. 228 to H.R. 2100	(Introduced by Mr. Hathaway for himself and others.) Provides that individuals engaged in small fishing operations on a share basis shall be covered under social security as self-employed persons rather than as employees.....	Amdt. 1075 to H.R. 7727
(Introduced by Mr. Hollings for himself and others.) To repeal depletion allowance for refiners.....	Amdt. 229 to H.R. 2100	(Introduced by Mr. McIntyre for himself and others.) To provide tax credit for solar energy equipment.....	Amdt. 1237 to H.R. 7727
(Introduced by Mr. Hollings for himself and others.) To repeal limitation of depletion allowance for partnerships.....	Amdt. 230 to H.R. 2100	(Introduced by Mr. Church for himself and others.) To provide income tax counseling for the elderly.....	Amdt. 1280 to H.R. 7727
(Introduced by Mr. Hollings for himself and others.) To limit small producer exemption.....	Amdt. 231 to H.R. 2100	Relating to taxation on unrealized capital appreciation on death or transfers by gift.....	Amdt. 1300 to H.R. 7727
(Introduced by Mr. Hollings for himself and others.) To provide limitations on the transfer of oil and gas leases.....	Amdt. 232 to H.R. 2100	To provide an increase in the dollar check-off for Presidential campaigns.....	Amdt. 1307 to H.R. 7727
(Introduced by Mr. Hollings for himself and others.) To repeal pipeline owners from depletion allowance.....	Amdt. 233 to H.R. 2100	To disallow business expense deduction for cost of first-class air travel.....	Amdt. 1308 to H.R. 7727
(Introduced by Mr. Hollings for himself and others.) To provide limitations on the liability of certain limited partners.....	Amdt. 234 to H.R. 2100	To limit deduction of expenses for attending foreign conventions.....	Amdt. 1313 to H.R. 7727
(Introduced by Mr. Hollings for himself and others.) To limit depletion allowance for partnerships.....	Amdt. 235 to H.R. 2100	To limit deduction of expenses for attending foreign conventions.....	Amdt. 1317 to H.R. 7727
(Introduced by Mr. Hollings for himself and others.) To limit the depletion allowance income for any royalty owner to \$20,000. Royalty interest is defined as a nonoperating oil or gas mineral interest.....	Amdt. 236 to H.R. 2100	Relating to payments from Presidential primary matching payment account.....	Amdt. 1318 to H.R. 7727
(Introduced by Mr. Hollings for himself and others.) To repeal depletion allowance for royalty owners.....	Amdt. 237 to H.R. 2100	To increase investment tax credit for net new investment.....	Amdt. 1319 to H.R. 7727
To provide a \$50 refundable tax credit for each personal exemption.....	Amdt. 260 to H.R. 2100	To disallow business expense deduction for cost of first-class air travel.....	Amdt. 1320 to H.R. 7727
To provide a 10% investment tax credit plus 15% investment tax credit to be available for net new investment.....	Amdt. 267 to H.R. 2100	To provide income tax counseling for the elderly.....	Amdt. 1309 to H.R. 9132
To increase dollar checkoff.....	Amdt. 268 to H.R. 2100	(Introduced by Mr. Nelson for himself and others.) To extend special unemployment assistance and payments to States.....	Amdt. 2363 to H.R. 10210
To extend 1975 tax reductions for individuals and small businesses for one additional year.....	Amdt. 723 to H.R. 6800	(Introduced by Mr. Nelson for himself and others.) Recipients of retirement benefits and National Study Commission.....	Amdt. 2393 to H.R. 10210
(Introduced by Mr. Eagleton for himself and others.) To rescind the present \$2 tariff on oil and remove the President's authority to impose any future tariffs or fees on imported petroleum or petroleum products.....	Amdt. 855 to H.R. 7700	(Introduced by Mr. Javits for himself and others.) State trigger for extended unemployment compensation program.....	Amdt. 2318 to H.R. 10210
		(Introduced by Mr. Javits for himself and others.) Unemployment compensation Federal standards study.....	Amdt. 2391 to H.R. 10210
		(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment striking House LAL provisions.....	Amdt. 1875 to H.R. 10612
		Authority granted to Secretary of Treasury to apply LAL to other "tax shelters".....	Amdt. 1876 to H.R. 10612

## KENNEDY, EDWARD M., Massachusetts—Continued

AMENDMENTS—Continued			
Application of LAI to corporations.....	Amdt. 1877 to H.R. 10012	(Introduced by Mr. Kennedy for himself and Mr. Hathaway.) Refundable tax credit for household and dependent care expenses.....	Amdt. 2014 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment modifying House minimum tax provisions.....	Amdt. 1803 to H.R. 10012	(Introduced by Mr. Hartke for himself and others.) Limitation on foreign tax credit claimed in connection with foreign oil-related income.....	Amdt. 2013 to H.R. 10012
(Introduced by Mr. Kennedy for himself and others.) Substitute amendment for Finance Committee amendment striking House LAI provisions.....	Amdt. 1908 to H.R. 10012	(Introduced by Mr. Kennedy for himself and others.) Revision of retirement income credit.....	Amdt. 2040 to H.R. 10012
\$20,000 limitation on deduction for nonbusiness interest.....	Amdt. 1925 to H.R. 10012	(Introduced by Mr. Kennedy for himself and Mr. Thurmond.) Denial of deduction for first class and certain luxury travel costs as ordinary and necessary business expenses.....	Amdt. 2057 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Extension of individual income tax cuts; current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....	Amdt. 1037 to H.R. 10012	Five percent refundable investment tax credit for new investments and repeal of Asset Depreciation Range system.....	Amdt. 2073 to H.R. 10012
Repeal of maximum tax for individuals.....	Amdt. 1038 to H.R. 10012	(Introduced by Mr. Javits for himself and others.) Modification of provision granting additional 2% investment tax credit for employee stock ownership plans (ESOPs).....	Amdt. 2118 to H.R. 10012
(Introduced by Mr. Hart of Colorado for himself and others.) Health protection tax on cigarettes..	Amdt. 1045 to H.R. 10012	(Introduced by Mr. Kennedy for himself and others.) Deletion of provision allowing consolidated returns for life and mutual insurance companies.....	Amdt. 2120 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....	Amdt. 1060 to H.R. 10012	Taxable bond alternative for State and local governments.....	Amdt. 2124 to H.R. 10012
(Introduced by Mr. Kennedy for himself and others.) Extension of per person tax credit and alternative tax credit for 2 percent of the first \$0,000 of taxable income through Sept. 30, 1977..	Amdt. 1001 to H.R. 10012	Deletion of exemption for interest on certain governmental obligations for hospital construction.....	Amdt. 2138 to H.R. 10012
(Introduced by Mr. Mondale for himself and others.) Substitute modification of maximum tax for individuals.....	Amdt. 1002 to H.R. 10012	Deletion of 2-year extension for expiring investment and foreign tax credits.....	Amdt. 2139 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC, and tax credit for the elderly.....	Amdt. 1005 to H.R. 10012	Deletion of temporary increase in limitation on tax liability against which investment tax credits of airlines may be used.....	Amdt. 2140 to H.R. 10012
Judicial review of IRS determinations and regulations.....	Amdt. 1006 to H.R. 10012	Limitation on investment tax credit for movie and television films.....	Amdt. 2141 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations.....	Amdt. 1070 to H.R. 10012	Deletion of deductions for production and intangible drilling costs of geothermal steam and associated resources.....	Amdt. 2152 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Revision of tax treatment of earnings of Domestic International Sales Corporations (DISC's).....	Amdt. 1988 to H.R. 10012	Deletion of investment tax credit for insulation and other energy-saving materials and 12-percent investment tax credit for energy conservation and production property.....	Amdt. 2153 to H.R. 10012
Extension of earned income credit to low-income couples without children.....	Amdt. 2010 to H.R. 10012	Substitute amendment for Senate amendment modifying House minimum tax provision.....	Amdt. 2107 to H.R. 10012
Five percent refundable investment tax credit for new investments and repeal of Asset Depreciation Range system.....	Amdt. 2013 to H.R. 10012	Limitation on estate tax credit.....	Amdt. 2108 to H.R. 10012
		Modification of tax deferral system for Domestic International Sales Corporations (DISC's).....	Amdt. 2175 to H.R. 10012
		Substitute amendment for Senate amendment modifying House minimum tax provision.....	Amdt. 2170 to H.R. 10012

## KENNEDY, EDWARD M., Massachusetts—Continued

## AMENDMENTS—Continued

To make May 21, 1971, instead of May 20, 1974, effective date with respect to taxation of U.S. grantors of foreign trusts.....	Fl. amdt. to H.R. 10012
To establish a rule for disclosure of the identity of recipients of improper or influenced rulings; to strike section establishing a 3-year statute of limitations for bringing suit to require disclosure of additional information contained in written determinations and background file of documents, and to provide that the Secretary may not dispose of "related background" file documents....	Fl. amdt. to H.R. 10012
To make changes in periods of effectiveness of the various provisions of sec. 2003, Investment Tax Credit Changes Relating to Energy Conservation and Production.....	Fl. amdt. to H.R. 10012
To delete section providing a 2-year extension for expiring foreign tax credits.....	Fl. amdt. to H.R. 10012
To permit deductions of charitable contributions of inventory if the property met requirements of the Food, Drug, and Cosmetic Act.....	Fl. amdt. to H.R. 10012
To repeal the maximum tax provisions provided in existing law.....	Fl. amdt. to H.R. 10012
To reduce from 30 percent to 20 percent the tax credit for expenses in insulating existing homes..	Fl. amdt. to H.R. 10012
To delete section providing business deduction with regard to geothermal energy production.....	Fl. amdt. to H.R. 10012
(Introduced by Mr. Pell for himself and others.) To establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.....	Amdt. 1282 to H.R. 10727

## SENATE RESOLUTIONS

(Introduced by Mr. Chiles for himself and others.) To have the President reconsider his announced intention of imposing under Presidential powers a tariff of up to \$3 a barrel on all imported oil and to permit the Congress to fully consider this proposal in conjunction with the other energy measures put forth by the President.....	S. Res. 11
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## SENATE JOINT RESOLUTIONS

(Introduced by Mr. Kennedy for himself and others.) To require the submission and approval by Congress of fees on oil imports.....	S.J. Res. 3
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## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.....	S. Con. Res. 2
(Introduced by Mr. Javits for himself and others.) Relating to Emergency Unemployment Compensation .....	S. Con. Res. 34
(Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly .....	S. Con. Res. 80

## LAXALT, PAUL, Nevada

- (Introduced by Mr. Brock for himself and others.)  
To amend the State and Local Fiscal Assistance Act of 1972 to make Federal revenue sharing a permanent program to provide for periodic increases in the dollar amounts of revenue returned to the States under that act to offset the effects of inflation, and to eliminate certain restrictions on the purposes for which local governments may use funds obtained under the act.....
- (Introduced by Mr. Montoya for himself and others.)  
To amend the Internal Revenue Code of 1954 to require the establishment of formal procedures and criteria for the selection of individual income tax returns for audit, to inform individuals of the reasons why their returns were selected for audit, and for other purposes.....
- (Introduced by Mr. Montoya for himself and others.)  
To amend the Internal Revenue Code of 1954 to require judicial confirmation of the need for a jeopardy assessment.....
- (Introduced by Mr. Montoya for himself and others.)  
To amend the Internal Revenue Code of 1954 to revise the provisions relating to property exempt from seizure for collection of taxes.....
- (Introduced by Mr. Montoya for himself and others.)  
To amend sec. 7802 of the Internal Revenue Code of 1954 to define the term of the Commissioner of Internal Revenue.....
- (Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....
- (Introduced by Mr. Humphrey for himself and others.) To amend the Internal Revenue Code with respect to nonrecognition of gain from the sale or exchange of a residence.....
- (Introduced by Mr. Moss for himself and others.) To allow the use of certain funds authorized to be appropriated for expenditure from the highway trust fund and apportioned to the States pursuant to title 23, United States Code, without matching State or local funds.....
- (Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax relief to small businesses.....
- (Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to authorize expanded home health services under medicare.....
- (Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....
- (Introduced by Mr. Stone for himself and others.)  
To amend the Internal Revenue Code of 1954 to provide that no interest is payable on income tax deficiencies in the case of returns prepared by the Internal Revenue Service until the expiration of 30 days after notice to the taxpayer of such deficiency .....
- (Introduced by Mr. Curtis for himself and others.)  
To amend title IV of the Social Security Act to improve and make more realistic various provisions relating to eligibility for aid to families with dependent children and the administration of the aid to families with dependent children program, and for other purposes.....
- (Introduced by Mr. Cannon for himself and Mr. Laxalt.) To amend the Internal Revenue Code of 1954 to adjust the occupational taxes on employees of wagering operations.....
- (Introduced by Mr. Roth for himself and others.)  
To amend the Internal Revenue Code of 1954 to provide assistance to taxpayers.....
- (Introduced by Mr. McIntyre for himself and others.) To amend the provisions of the Social Security Act to consolidate the wages by employers for income tax withholding and old-age, survivors, and disability insurance purposes, and for other purposes.....
- (Introduced by Mr. Javits for himself and others.)  
To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low-income individuals aged 60 or older.....
- (Introduced by Mr. Buckley for himself and others.)  
To amend the Internal Revenue Code to provide an additional personal exemption for each senior citizen whose principal place of abode is in the principal residence of the taxpayer.....
- (Introduced by Mr. Mondale for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the estate tax exemption, to provide that certain farmland included in the gross estate be valued according to its use as farmland, and for other purposes.....
- (Introduced by Mr. Curtis for himself and others.)  
To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....
- (Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit with respect to housing senior citizens in the principal residence of the taxpayer .....

## LAXALT, PAUL, Nevada—Continued

(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to provide incentives for additional capital formation in the United States.....	S. 2909
(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2925
(Introduced by Mr. Bartlett for himself and others.) To facilitate in a realistic manner the implementation by States of child day care services programs under title XX of the Social Security Act..	S. 3200
(Introduced by Mr. Pearson for himself and others.) To amend title XIX of the Social Security Act to repeal the provisions, relating to consent by States to certain suits, which were included in such title by reason of the enactment of section 111 of Public Law 94-182.....	S. 3202
(Introduced by Mr. Buckley for himself and Mr. Laxalt.) To amend the Internal Revenue Code of 1954 to allow a deduction to individuals who rent their principal residences for a portion of the real property taxes paid or accrued by their landlords.	S. 3307
To extend the provisions of sec. 4(c) of Public Law 93-483 .....	S. 3335
(Introduced by Mr. Laxalt for himself and others.) To amend medicare and medicaid provisions so they relate to rural health care facilities .....	S. 3661

## AMENDMENTS

(Introduced by Mr. Tower for himself and others.) To increase the corporate surtax exemption to \$100,000 .....	Amdt. 125 to H.R. 2100
(Introduced by Mr. Humphrey for himself and others.) To extend period for reinvestment of proceeds from the sale of a personal residence.....	Amdt. 150 to H.R. 2100
Re: Credit Against Certain Estate Taxes.....	Fl. Amdt. to H.R. 10012

## LEAHY, PATRICK J. Vermont

<p>(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to provide that a married individual who files a separate return shall be taxed on his or her earned income at the same rate as an unmarried individual .....</p>	S. 93	<p>(Introduced by Mr. Javits for himself and others.) To amend the Emergency Unemployment Compensation Act of 1974 so as to increase from 18 to 26 the maximum number of weeks for which an individual may receive emergency compensation thereunder .....</p>	S. 706
<p>(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.....</p>	S. 174	<p>(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.....</p>	S. 985
<p>(Introduced by Mr. Inouye for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by pt. B of such title.....</p>	S. 123	<p>(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to authorize expanded home health services under Medicare.....</p>	S. 1496
<p>(Introduced by Mr. Welcker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection of tax returns and the disclosure of information contained therein, and for other purposes.....</p>	S. 100	<p>(Introduced by Mr. Ribicoff for himself and others.) To amend the Federal Unemployment Tax Act to provide a 5-year moratorium on application of the penalty imposed (through a reduction in the credit allowed employers against the Federal unemployment tax) by existing law on States which have failed to make timely repayment of certain advances made to the States unemployment account.....</p>	S. 1502
<p>(Introduced by Mr. Bayh for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes.....</p>	S. 227	<p>(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers, and to permit the payment of benefits to a married couple on their combined earnings record where that method of computation provides a higher combined benefit.....</p>	S. 1729
<p>(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase to \$4,800 the amount of outside earnings permitted each year without deductions from benefits thereunder.....</p>	S. 357	<p>(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....</p>	S. 1006
<p>(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....</p>	S. 388	<p>(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....</p>	S. 2020
<p>(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage under part B of medicare for routine exfoliative cytology tests for diagnosis of uterine cancer.....</p>	S. 451		
<p>(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....</p>	S. 525		
<p>(Introduced by Mr. Bentsen for himself and others.) To provide an income tax credit for savings for the payment of postsecondary educational expenses.....</p>	S. 606		



## LEAHY, PATRICK J., Vermont—Continued

(Introduced by Mr. Hartke for himself and others.) To provide for the coverage under medicare of dental care, eye care, dentures, eyeglasses, and hearing aids.....	S. 2525
(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....	S. 2832
(Introduced by Mr. McGovern for himself and others.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the State tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes.....	S. 2875
(Introduced by Mr. Inouye for himself and others.) To provide for a greater utilization of the professional services of licensed psychiatric nurses in the medicare and medical programs.....	S. 2886
(Introduced by Mr. McGovern for himself and others.) To amend the Internal Revenue Code of 1954 to exempt farmers from the highway use tax on heavy trucks used for farm purposes.....	S. 2897
(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2925
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to deny certain benefits to taxpayers who participate in or cooperate with the boycott of Israel.....	S. 3138
(Introduced by Mr. Pearson for himself and others.) To amend title XIX of the Social Security Act to repeal the provisions, relating to consent by States to certain suits, which were included in such title by reason of the enactment of section 111 of Public Law 84-182.....	S. 3202
(Introduced by Mr. Laxalt for himself and others.) To amend medicare and medical provisions so they relate to rural health care facilities.....	S. 3301

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.) To disapprove 5 percent ceiling on social security cost-of-living increases.....	S. Con. Res. 2
(Introduced by Mr. Bayh for himself and others.) To express opposition to proposed curtailment of benefits under medicare.....	S. Con. Res. 24

## SENATE JOINT RESOLUTIONS

(Introduced by Mr. Kennedy for himself and others.) To require the submission and approval by the Congress of fees on oil imports.....	S.J. Res. 8
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## SENATE RESOLUTIONS

(Introduced by Mr. Chiles for himself and others.) To have the President reconsider his announced intention of imposing under Presidential powers a tariff of up to \$3 a barrel on all imported oil and to permit the Congress to fully consider this proposal in conjunction with the other energy measures put forth by the President.....	S. Res. 11
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## AMENDMENTS

(Introduced by Mr. Eagleton for himself and others.) To rescind the present \$2 tariff on oil and remove the President's authority to impose any future tariffs or fees on imported petroleum or petroleum products.....	Amdt. 855 to H.R. 7706
(Introduced by Mr. Eagleton for himself and others.) To rescind the present \$2 tariff on oil and remove the President's authority to impose any future tariffs or fees on imported petroleum or petroleum products.....	Amdt. 856 to H.R. 7715
To require unemployed fathers to collect unemployment compensation to which they are entitled prior to receiving any AFDC benefits for which they may qualify.....	Fl. amdt. to H.R. 10210
Denial of deduction for certain expenses of automobiles not meeting average fuel economy standards.....	Amdt. 2036 to H.R. 10612

## LONG, RUSSELL B., Louisiana

(Introduced by Mr. Brock for himself and Mr. Long.) To amend title XVIII of the Social Security Act to conform the timing of premium determinations thereunder with the automatic benefit increase provisions in title II of that act, and to provide for studies of malpractice insurance problems among physicians and hospitals.....	S. 1253	To make the application of certain Social Security Act programs in the Commonwealth of the Northern Marianas comparable with the application of such programs in other territories of the United States .....	S. 8125
(Introduced by Mr. Long for himself and others.) To provide incentives and otherwise to encourage the utilization of home-dialysis and to encourage early kidney transplantation under the renal disease program authorized under sec. 226 of the Social Security Act.....	S. 1402	(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....	S. 3206
(Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare .....	S. 1504	An original bill to authorize appropriations to the International Trade Commission.....	S. 3420
(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....	S. 1625	To authorize the State of California to elect not to implement the food stamp program for beneficiaries of supplemental security income to provide instead for a higher level of State supplementary benefits .....	S. 3656
(Introduced by Mr. Long for himself and Mr. Talmadge.) To amend Public Law 93 233 to extend for an additional 12 months (through June 30, 1976) the existing provisions of law with respect to eligibility of supplemental security income recipients to participate in the food stamp program .....	S. 1604	(Introduced by Mr. Chiles for himself and others.) To amend the Tariff Schedules of the United States to impose a duty on imports of shrimp, to limit the quantity of shrimp which may be imported into the United States during any calendar year, and for other purposes.....	S. 3720
(Introduced by Mr. Curtis for himself and others.) To amend title IV of the Social Security Act to improve and make more realistic various provisions relating to eligibility for aid to families with dependent children and the administration of the aid to families with dependent children program, and for other purposes.....	S. 1710	(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 3901
(Introduced by Mr. Long for himself and Mr. Mondale.) To facilitate and encourage the implementation by States and child day-care services programs conducted pursuant to title XX of the Social Security Act, and to promote the employment of welfare recipients in the provision of child day-care services.....	S. 2425	<b>SENATE RESOLUTIONS</b>	
(Introduced by Mr. Long for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medicaid program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes.....	S. 2470	Original resolution continuing the authorization for two additional temporary professional staff members and two additional temporary clerical assistants for the Committee on Finance.....	S. Res. 41
(Introduced by Mr. Long for himself and Mr. Reardon.) To amend the Internal Revenue Code of 1954 to provide a tax credit for the expense of filing forms required by Federal law.....	S. 2814	Original resolution authorizing additional expenditures by the Committee on Finance for routine purposes .....	S. Res. 42
		Original resolution authorizing additional expenditures by the Committee on Finance for inquiries and investigations.....	S. Res. 51
		(Introduced by Mr. Ribicoff for himself and others.) To protect the ability of the United States to trade abroad.....	S. Res. 265
		An original resolution authorizing additional expenditures by the Committee on Finance.....	S. Res. 349
		(Introduced by Mr. Long for himself and Mr. Curtis.) To authorize the printing of additional copies of the Senate Report to accompany H.R. 10612 (Tax Reform Act of 1975).....	S. Res. 462

LONG, RUSSELL B., Louisiana—Continued

SENATE CONCURRENT RESOLUTIONS

- (Introduced by Mr. Church for himself and others.)  
To disapprove 5-percent ceiling on social security cost-of-living increases..... S. Con. Res. 2
- (Introduced by Mr. Ribicoff for himself and Mr. Long.) To clarify the application of the Trade Act of 1974..... S. Con. Res. 80
- (Introduced by Mr. Dole for himself and others.) Urging the President to seek elimination of discriminatory trade practices of the European Economic Community concerning imported vegetable protein products..... S. Con. Res. 108

AMENDMENTS

- (Introduced by Mr. Long for himself and Mr. Hartke.) To limit 5% home purchase tax credit to new principal residences..... Amdt. 158 to H.R. 2166
- To strike from the committee substitute the section relating to credit for certain earned income... Fl. amdt. to H.R. 2166
- To strike provision increasing surtax exemption for small business..... Fl. amdt. to H.R. 2166
- To extend the present withholding rates until Sept. 15, 1976..... Fl. amdt. to H.R. 5052
- To continue the withholding tax rates until Oct. 1, 1976..... Fl. amdt. to H.R. 5051
- To extend for 1 year the eligibility of supplemental security income recipients for food stamps..... Fl. amdt. to H.R. 6008
- To impose an oil deregulation and windfall profits tax and rebate the proceeds of such tax to individual consumers..... Amdt. 854 to H.R. 6090
- To limit the deduction for State and local gasoline taxes in the case of individuals to only those taxes paid which exceed \$50 (\$100 in the case of a joint return)..... Amdt. 698 to H.R. 6000
- To provide a tax credit for the purchase of a new principal residence..... Amdt. 699 to H.R. 6000
- To extend from Mar. 26 until June 19, 1975, date by which construction must have begun to become eligible for the tax credit for purchase of new principal residence..... Fl. amdt. to H.R. 6000
- To extend for 1 month, until Nov. 1, 1975, effective date of staffing standards for child day-care centers..... Fl. amdt. to H.R. 7706
- (Introduced by Mr. Long for Mr. Hathaway.) Relating to title XX funding for services to individuals who are alcohol or drug dependent..... Fl. amdt. to H.R. 7706

- To extend for 30 days, until Aug. 1, 1975, the implementation of the child support provisions enacted by Public Law 93-647..... Fl. amdt. to H.R. 7709
- To provide temporary waiver of certain child support law requirements for certain States..... Fl. amdt. to H.R. 7710
- To repeal or revise obsolete or rarely used tax provisions..... Amdt. 1322 to H.R. 7727
- To provide that for both tax assessment and benefit computation purposes, wages will be considered to be earned as of the period when they are actually paid..... Fl. amdt. to H.R. 9091
- To conform the language of the airport and airway trust fund to authorize the use of trust fund moneys for the additional areas approved by the Commerce Committee and the Senate, and also to permit the continued expenditure of trust fund moneys through fiscal year 1980..... Fl. amdt. to H.R. 5771
- To extend for 6 months certain provisions of the Tax Reduction Act..... Fl. amdt. to H.R. 0968
- To state the intent of Congress relative to reductions in the level of Federal spending..... Fl. amdt. to H.R. 0968
- To extend until Sept. 1, 1976, the present withholding tax rates..... Fl. amdt. to H.R. 10651
- Deletion of "deadwood" or obsolete and rarely used provisions from the Internal Revenue Code..... Amdt. 1800 to H.R. 10612
- (Introduced by Mr. Bellmon for himself and others.) Withholding of Federal income tax on interest and dividends..... Amdt. 1910 to H.R. 10612
- To change the table in graduated rates of deferral relating to taxation of earnings of profits of controlled foreign corporations..... Fl. amdt. to H.R. 10612
- To allow a revision of fishing boats with an operating crew of fewer than 10 individuals (rather than six) to be treated as self-employed..... Fl. amdt. to H.R. 10612
- To add general public assistance, utility charges, and motor vehicle registration to those taxes which a State and local government may deduct for social security..... Fl. amdt. to H.R. 10612
- To insure that a son of his relatives benefit from the adjustment in 1974 of the Depleted depletion commitment..... Fl. amdt. to H.R. 10612
- To modify title VIII, Capital Gains, and dealing with the tax treatment of an investment credit amounts..... Fl. amdt. to H.R. 10612
- Re: Amendment of title VIII, Capital Gains..... Fl. amdt. to H.R. 10612
- To further amend title VII, Repeal and Revision of Obsolete and Rarely Used Provisions of the Internal Revenue Code..... Fl. amdt. to H.R. 10612
- Re: Effective dates of the general test for trusts..... Fl. amdt. to H.R. 10612

## LONG, RUSSELL B., Louisiana—Continued

## AMENDMENTS—Continued

Re: Sec. 2801, Taxable Status of Pension Benefits Guaranty Corporation, and sec. 2805, Level Premium Plans Covering Owner-Employees.....	Fl. amdt. to H.R. 10612
To modify the definition of low- and moderate-income housing.....	Fl. amdt. to H.R. 10612
Re: That Senate conferees seek to reduce revenue loss from the act for fiscal year 1977 to \$15.3 billion .....	Fl. amdt. to H.R. 10612
To provide for quarterly payment to the Government of the Virgin Islands amounts equal to Internal Revenue collections made with respect to articles produced in the Virgin Islands and transported to the United States.....	Fl. amdt. to H.R. 10727
To require States to make it a condition of eligibility for AFDC that employable individuals who are mandatory registrants seek employment (to be applied in the case of nondisabled men and in the case of mothers who have no preschool-age children.....	Fl. amdt. to H.R. 10727
To delete requirement of H.R. 10760 that the Secretary of Labor not review the validity of X-ray evidence submitted by any qualified radiologist except in cases of suspected fraud .....	Amdt. 2441 to H.R. 10760
To delete provisions of H.R. 10760 which would have created presumptions of eligibility for miners and their widows based on the length of the miner's employment in coal mining .....	Amdt. 2142 to H.R. 10760
To extend the act until Sept. 30, 1976 .....	Fl. amdt. to H.R. 11016
To extend the Federal welfare recipient employment incentive tax credit to Sept. 1, 1976. ....	Fl. amdt. to H.R. 12033
To provide \$665 billion entitlement payments for fiscal year 1977, with a \$200 million annual increase thereafter .....	Fl. amdt. to H.R. 13367
To delete the amendments of the Finance Committee and the Budget Committee .....	Fl. amdt. to H.R. 14114
To permit the State to continue to exclude SSI recipients from food stamps .....	Fl. amdt. to H.R. 14184
To limit the provisions of the previously adopted amendment relating to food stamps for SSI recipients .....	Fl. amdt. to H.R. 14184

## McCLELLAN, JOHN L., Arkansas

- (Introduced by Mr. Mathias for himself and others.)  
 To provide that income from entertainment activities held in conjunction with a public fair conducted by an organization described in sec. 501 (c), (3) and (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization----- S. 89
- (Introduced by Mr. McIntyre for himself and others.) To amend the provisions of the Social Security Act to consolidate the wages by employers for income tax withholding and old-age, survivors, and disability insurance purposes, and for other purposes----- S. 2156
- (Introduced by Mr. Buckley for himself and others.) To amend the Internal Revenue Code of 1954 to allow deduction for amounts paid by a taxpayer for tuition to provide an education for himself or for another individual----- S. 2353

McCLURE, JAMES A., Idaho

<p>(Introduced by Mr. Domenici for himself and others.) To amend the Internal Revenue Code of 1954 to allow an income tax credit or an income tax deduction for certain expenditures of a taxpayer relating to the thermal design of the residence of such taxpayer.....</p>	<p>(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....</p>
<p>To amend the Internal Revenue Code of 1954 in order to tax excess petroleum industry profits, to encourage investments in the expansion of domestic energy supplies, and to create an incentive tax credit for research and development of new or expanded energy sources.....</p>	<p>(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction with respect to the exhaustion of geothermal steam and geothermal resources....</p>
<p>(Introduced by Mr. Fong for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....</p>	<p>(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to continue the present rates of certain taxes used to provide revenue to the highway trust fund for an additional two years, and to amend the Highway Revenue Act of 1956 to continue such fund for the same period.....</p>
<p>(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.....</p>	<p>(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to provide incentives for additional capital formation in the United States.....</p>
<p>(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....</p>	<p>(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....</p>
<p>(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to provide that no interest is payable on income tax deficiencies in the case of returns prepared by the Internal Revenue Service until the expiration of 30 days after notice to the taxpayer of such deficiency.....</p>	<p>(Introduced by Mr. Laxalt for himself and others.) To amend medicare and medicaid provisions so they relate to rural health care facilities.....</p>
<p>(Introduced by Mr. Curtis for himself and others.) To amend title IV of the Social Security Act to improve and make more realistic various provisions relating to eligibility for aid to families with dependent children and the administration of the aid to families with dependent children program, and for other purposes.....</p>	<p>AMENDMENTS</p> <p>Relating to the tax-exempt status of obligations, the proceeds of which are to be used to construct the American Falls Dam in Idaho.....</p>
<p>(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....</p>	<p>(Introduced by Mr. Church for himself and others.) Amdt. 1871 to Supplemental security income in disaster areas.....</p> <p>(Introduced by Mr. Beall for himself and others.) Tax incentives to encourage the preservation and rehabilitation of historic structures.....</p>
<p>To accelerate the formation of investment capital required to expand both job opportunities and productivity in the private sector of the economy....</p>	<p>(Introduced by Mr. Church for himself and others.) Supplemental security income (SSI) in disaster areas.....</p> <p>Relating to the tax-exempt status of obligations, the proceeds of which are to be used to construct the American Falls Dam in Idaho.....</p>
	<p>To make the disbursement of Federal funds to State and local governments relative to a fixed percentage of personal income tax receipts at the Federal level.....</p>

**SENATE CONCURRENT RESOLUTIONS**

(Introduced by Mr. Dole for himself and others.)  
Urging the President to seek elimination of discriminatory trade practices of the European Economic Community concerning imported vegetable protein products..... S. Con. Res. 108

## McGEE, GALE W. Wyoming

(Introduced by Mr. Kennedy for himself and others.) To create a national system of health security -----	S. 8	(Introduced by Mr. Bayh for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes-----	S. 227
(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act so as to provide for the referral, for appropriate services provided by other State agencies, of blind or disabled children who are receiving supplemental security income benefits-----	S. 10	(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the tax on the amounts paid for communication services shall not apply to the amount of the State and local taxes paid for such services-----	S. 282
(Introduced by Mr. Moss for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax, or in the alternative a deduction, for energy-conserving residential expenditures -----	S. 28	(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase to \$4,800 the amount of outside earnings permitted each year without deductions from benefits thereunder-----	S. 357
(Introduced by Mr. Mathias for himself and others.) To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances-----	S. 80	(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes-----	S. 388
(Introduced by Mr. Mathias for himself and others.) To provide that income from entertainment activities held in conjunction with a public fair conducted by an organization described in sec. 501(c), (3) and (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization-----	S. 89	(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals-----	S. 390
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to provide that a married individual who files a separate return shall be taxed on his or her earned income at the same rate as an unmarried individual -----	S. 93	(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over-----	S. 410
(Introduced by Mr. Inouye for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by pt. B of such title-----	S. 123	(Introduced by Mr. Scott of Pennsylvania, for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally assisted programs -----	S. 445
(Introduced by Mr. Welcker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes-----	S. 190	(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles-----	S. 525
(Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code of 1954 with respect to .22 caliber ammunition recordkeeping -----	S. 211	(Introduced by Mr. Bentsen for himself and others.) To provide an income tax credit for savings for the payment of postsecondary educational expenses-----	S. 606
		(Introduced by Mr. Moss for himself and others.) To allow the use of certain funds authorized to be appropriated for expenditure from the highway trust fund and apportioned to the States pursuant to title 23, United States Code, without matching State or local funds-----	S. 681



## McGEE, GALE W., Wyoming—Continued

(Introduced by Mr. Fong for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....	S. 829	(Introduced by Mr. McIntyre for himself and others.) To amend the provisions of the Social Security Act to consolidate the wages by employers for income tax withholding and old-age, survivors, and disability insurance purposes, and for other purposes.....	S. 2156
(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits..	S. 985	(Introduced by Mr. Mondale for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the estate tax exemption, to provide that certain farmland included in the gross estate be valued according to its use as farmland, and for other purposes.....	S. 2394
(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....	S. 1183	(Introduced by Mr. Packwood for himself and others.) To provide that income from certain public entertainment activities conducted by organizations described in section 501(c) (3), (4), or (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.....	S. 2401
(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income the amount of certain cancellations of indebtedness under student loan programs.....	S. 1344	(Introduced by Mr. Broome for himself and others.) To amend the Internal Revenue Code of 1954 to permit an individual who is an active participant in a retirement plan to claim the deduction for retirement savings for amounts contributed by him to an individual retirement account, for an individual retirement annuity, or for a retirement bond, to the extent that the amounts paid by him or on his behalf under the retirement plan does not equal the maximum amount of the retirement savings deduction to which he would be entitled if he were not an active participant of such plan....	S. 2428
(Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare .....	S. 1504	(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 2440
(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....	S. 1625	(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations .....	S. 2455
(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income the amount of certain cancellations of indebtedness under student loan programs .....	S. 1804	(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to revise and improve certain provisions thereof relating to estate and gift taxes.....	S. 2819
(Introduced by Mr. Hansen for himself and Mr. McGee.) To provide for the duty-free entry of binder twine made of manmade fibers .....	S. 1877	(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....	S. 2832
(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....	S. 1906	(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs; to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes .....	S. 2925
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 2020	(Introduced by Mr. Hansen for himself and others.) To amend pt. B of title XI of the Social Security Act to assure appropriate participation by optometrists in the peer review and related activities authorized under such part .....	S. 2936

## McGEE, GALE W., Wyoming—Continued

(Introduced by Mr. Stone for himself and others.)  
To amend title XVIII of the Social Security Act  
to authorize payment under the medicare program  
for certain services performed by chiropractors..

S. 3030

(Introduced by Mr. Lavall for himself and others.)  
To amend medicare and medicoid provisions so  
they relate to rural health care facilities ..

S. 3061

(Introduced by Mr. Cranston for himself and others.)

To provide optional medicare protection to  
spouses aged 60 to 64 of medicare beneficiaries  
and other persons aged 60 to 64 entitled to benefits  
under the Social Security Act.....

Amdt. 1237 to  
H.R. 10284

(Introduced by Mr. Ford for himself and others.)

Re: Armed Forces health professionals scholar-  
ship exclusion.....

Amdt. 1639 to  
H.R. 10012

## SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.)  
To designate at the Department of the Treasury  
and in the Congress an expert on long-range tax  
simplification and tax reform for small business ..

S. Res. 300

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.)  
To disapprove 5-percent ceiling on social security  
cost-of-living increases.....

S. Con. Res. 2

(Introduced by Mr. Bayh for himself and others.)  
To express opposition to proposed curtailment of  
benefits under medicare.....

S. Con. Res. 24

(Introduced by Mr. Church for himself and others.)  
To oppose increases in medical costs for the  
elderly .....

S. Con. Res. 80

## AMENDMENTS

(Introduced by Mr. Hansen for himself and others.)  
To exclude from gross income the discharge of  
indebtedness of an individual under a student  
loan if the discharge was pursuant to a provision  
of the loan under which the indebtedness would be  
forgiven if the individual worked a certain period  
of time in certain professions, geographical  
areas, or for certain classes of employers.....

Amdt. 1156 to  
H.R. 7727

(Introduced by Mr. Packwood for himself and  
others.) To provide tax treatment of income from  
certain public entertainment activities conducted  
by county or State fairs .....

Amdt. 1238 to  
H.R. 7727

McGOVERN, GEORGE, South Dakota

(Introduced by Mr. Kennedy for himself and others.) To create a national system of health security -----	S. 8	(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the tax on the amounts paid for communication services shall not apply to the amount of the State and local taxes paid for such services-----	S. 232
(Introduced by Mr. Mathias for himself and others.) To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances-----	S. 80	(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase to \$4,800 the amount of outside earnings permitted each year without deductions from benefits thereunder-----	S. 357
(Introduced by Mr. Mathias for himself and others.) To provide that income from entertainment activities held in conjunction with a public fair conducted by an organization described in sec. 501(c), (3), and (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization-----	S. 80	(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes-----	S. 388
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to provide that a married individual who files a separate return shall be taxed on his or her earned income at the same rate as an unmarried individual -----	S. 03	(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals-----	S. 390
(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide that certain persons, who have innocently entered into a legally defective marriage to an insured individual and have lived with such individual as his husband or wife for at least 5 years, shall be treated, for benefit purposes, as if such marriage had been legally valid-----	S. 114	(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over-----	S. 410
(Introduced by Mr. Inouye for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by part B of such title -----	S. 123	(Introduced by Mr. Metcalf for himself and others.) To provide for additional Federal financial participation in expenses incurred in providing benefits to Indians, Aleuts, Native Hawaiians, and other aboriginal persons, under certain State public assistance programs established pursuant to the Social Security Act. ....	S. 437
(Introduced by Mr. Welcker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes-----	S. 100	(Introduced by Mr. Scott of Pennsylvania for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or a reduction in the benefits the individual or family has been receiving under certain Federal or federally assisted programs..	S. 415
(Introduced by Mr. Bayh for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes-----	S. 227	(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage under part B of medicare for routine exfoliative cytology tests for diagnosis of uterine cancer-----	S. 451
		(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles-----	S. 523

McGOVERN, GEORGE, South Dakota—Continued

- (Introduced by Mr. Hathaway for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide for Federal participation in the costs of the social security program, with a substantial increase in the contribution and benefit base and with appropriate reductions in social security taxes to reflect the Federal Government's participation in such costs -----

S. 540

(Introduced by Mr. Taft for himself and others.) To require that States, which receive Federal payments with respect to any State welfare program, consent to suit in the Federal courts in actions brought against the State by claimants for the aid for assistance provided under such program -----

S. 1856
- (Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the preservation and rehabilitation of historic buildings and structures and the rehabilitation of other property and for other purposes..

S. 607

(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....

S. 1900
- (Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.

S. 985

(Introduced by Mr. Eagleton for himself and others.) To amend title II of the Social Security Act to reduce from 20 to 10 years the period of time that a divorced woman's marriage to an individual must have lasted for her to qualify for wife's or widow's benefits on the basis of the wages and self-employment income of such individual....

S. 2001
- (Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....

S. 1183

(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....

S. 2020
- (Introduced by Mr. Beall for himself and others.) To amend title II of the Social Security Act to increase to \$5,100 the annual amount which individuals may earn without suffering deductions from benefits on account of excess earnings.....

S. 1286

(Introduced by Mr. Hartke for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide for Federal participation in the costs of the social security program, with a substantial increase in the contribution and benefit base and with appropriate reductions in social security taxes to reflect the Federal Government's participation in such costs..

S. 2055
- (Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to authorize expanded home health services under medicare.....

S. 1496

(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....

S. 2157
- (Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare .....

S. 1504

To amend title XVI of the Social Security Act to permit the exclusion from the resources of an individual certain amounts set aside to defray such individual's funeral and burial expenses.....

S. 2250
- (Introduced by Mr. Taft for himself and others.) To revise and improve the program of supplemental security income established by title XVI of the Social Security Act .....

S. 1514

(Introduced by Mr. Magnuson for himself and others.) To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the disclosure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the administration of the internal revenue laws, and for other purposes .....

S. 2342
- (Introduced by Mr. McGovern for himself and Mr. Mathias.) To facilitate the economic adjustment of communities, industries, and workers who may be substantially and seriously affected by reductions in Defense contracts and facilities which are undertaken to realine Defense expenditures with changed national security requirements and to prevent the ensuing dislocations from contributing or exacerbating recessionary effects on the aforementioned groups.....

S. 1745

McGOVERN, GEORGE, South Dakota—Continued

(Introduced by Mr. Inouye for himself and others.) To amend title I of the Employee Retirement Income Security Act of 1974, and the Internal Revenue Code of 1954 to prohibit the reduction of disability payments under employer-maintained disability compensation plans whenever certain social security benefit payments are increased.....	S. 2350
(Introduced by Mr. Packwood for himself and others.) To provide that income from certain public entertainment activities conducted by organizations described in section 501(c) (3), (4), or (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.....	S. 2401
(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 2446
(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....	S. 2475
(Introduced by Mr. Jackson for himself and others.) To require the Federal Energy Administration to preserve all fees collected under the oil import fee program for eventual distribution to the consuming public.....	S. 2491
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to provide for the furnishing of outpatient rehabilitation services.....	S. 2506
(Introduced by Mr. McGovern for himself and others.) To amend title XVIII of the Social Security Act to include, as a home health service, nutritional counseling provided by or under the supervision of a registered dietitian.....	S. 2547
(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....	S. 2582
(Introduced by Mr. McGovern for himself and others.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the State tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes.....	S. 2575
(Introduced by Mr. McGovern and others.) To amend the Internal Revenue Code of 1954 to exempt farmers from the highway use tax on heavy trucks used for farm purposes.....	S. 2597
(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2925

To amend the Internal Revenue Code of 1954, the Social Security Act, and other laws to provide effective welfare reform by replacing public assistance and food stamps with a system of allowances and refundable credits, and for other purposes.....	S. 3000
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.....	S. 3030
(Introduced by Mr. Pearson for himself and others.) To amend title XIX of the Social Security Act to repeal the provisions, relating to consent by States to certain suits, which were included in such title by reason of the enactment of section 111 of Public Law 94-182.....	S. 3292
To amend the Internal Revenue Code of 1954 to provide that the privilege of filing joint returns shall be available only in the case of marriage partners having equal ownership, management, and control of the income, assets, and liabilities of the marriage partnership.....	S. 3530

SENATE RESOLUTIONS

(Introduced by Mr. Chiles for himself and others.) To have the President reconsider his announced intention of imposing under Presidential powers a tariff of up to \$3 a barrel on all imported oil and to permit the Congress to fully consider this proposal in conjunction with the other energy measures put forth by the President.....	S. Res. 11
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SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.....	S. Con. Res. 2
(Introduced by Mr. Bayh for himself and others.) To express opposition to proposed curtailment of benefits under medicare.....	S. Con. Res. 24
(Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly.....	S. Con. Res. 86

## AMENDMENTS

(Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion for oil and gas with a 3,000-barrel-per-day exemption for independent producers. Royalty owners and producers with retail outlets or who are engaged in refining would not be entitled to this exception .....	Amdt. 72 to H.R. 2166
To strike Finance Committee provisions granting tax credit for purchase of principal residence; granting taxpayers an election to forego net operating loss carryforwards in exchange for a lengthened period for net operating loss carry-backs; repealing 10% excise tax on trucks, etc. and 8% excise tax on truck parts; substituting investment tax credit provision of House bill in lieu of Finance Committee provision.....	Amdt. 169 to H.R. 2166
To recommit H.R. 2166 to the Committee on Finance .....	Fl. amdt. to H.R. 2166
(Introduced by Mr. Mondale for himself and others.) To allow deferral of tax on distribution of a qualified pension, profit-sharing or stock bonus plan if the funds are rolled over into a new qualified plan or an individual retirement account which conforms to the rules established in the Employee Retirement Income Security Act of 1974...	Amdt. 1153 to H.R. 7727
(Introduced by Mr. Packwood for himself and others.) To provide tax treatment of income from certain public entertainment activities conducted by county or State fairs.....	Amdt. 1238 to H.R. 7727
(Introduced by Mr. Beall for himself and others.) Tax incentives to encourage the preservation and rehabilitation of historic structures.....	Amdt. 1905 to H.R. 10612
Requirement for the filing of a joint Federal income tax return. ....	Amdt. 1970 to H.R. 10612
Modification of limitation on deductions for expenses attributable to business use of homes. . .	Amdt. 2000 to H.R. 10612
Treasury study of tax impact of limiting the use of joint Federal income tax returns.....	Amdt. 2007 to H.R. 10612
Treasury study of tax impact of limiting the use of joint Federal income tax returns . . . . .	Amdt. 2060 to H.R. 10612
Modification of limitation on deductions for expenses attributable to business use of homes . . .	Amdt. 2105 to H.R. 10612
(Introduced by Mr. McGovern for himself and Mr. Dole.) Exemption of farm and soil and water conservation trucks from Federal highway use tax .....	Amdt. 2113 to H.R. 10612
To provide that jurisdictions receiving annual enrollment of less than \$1,000, be paid in one lump-sum at the end of the first quarter. ....	Fl. amdt. to H.R. 13367

McINTYRE, THOMAS J., New Hampshire

<p>(Introduced by Mr. Mathias for himself and others.) To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances.....</p>	S. 80	<p>(Introduced by Mr. Scott of Pennsylvania, for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally-assisted programs .....</p>	S. 445
<p>(Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.....</p>	S. 104	<p>(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage under part B of medicare for routine exfoliative cytology tests for diagnosis of uterine cancer.....</p>	S. 451
<p>(Introduced by Mr. Inouye for himself and others.) To allow an additional income exemption for a taxpayer or his spouse who is deaf or deaf-blind...</p>	S. 107	<p>(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....</p>	S. 525
<p>(Introduced by Mr. Inouye for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by part B of such title.....</p>	S. 123	<p>(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the preservation and rehabilitation of historic buildings and structures and the rehabilitation of other property, and for other purposes...</p>	S. 607
<p>(Introduced by Mr. Bayh for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes.....</p>	S. 227	<p>(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to increase the estate tax exemption from \$60,000 to \$100,000.....</p>	S. 702
<p>(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes .....</p>	S. 388	<p>(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits .....</p>	S. 985
<p>(Introduced by Mr. Church for himself and others.) To amend the Internal Revenue Code of 1954 to revise the retirement income credit and to increase the amount of such credit .....</p>	S. 389	<p>(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax relief to small businesses.....</p>	S. 1119
<p>(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....</p>	S. 390	<p>(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to provide for tax credits for certain applications of solar energy equipment, and for other purposes .....</p>	S. 1379
		<p>(Introduced by Mr. McIntyre for himself and Mr. Baker.) To amend the Internal Revenue Code of 1954 and the Social Security Act to provide a comprehensive program of health care by strengthening the organization and delivery of health care nationwide and by making comprehensive health care insurance (including coverage for medical catastrophes) available to all Americans, and for other purposes.....</p>	S. 1438
		<p>(Introduced by Mr. Case for himself and others.) To exempt State lotteries from certain Federal prohibitions, and for other purposes.....</p>	S. 1485

## McINTYRE, THOMAS J., New Hampshire—Continued

(Introduced by Mr. Ribicoff for himself and others.) To exempt State lotteries from certain Federal prohibitions, and for other purposes.....	S. 1606	(Introduced by Mr. McIntyre for himself and others.) To provide for the uniform application of the tax laws to all financial institutions and a credit for interest from qualifying real property loans.....	S. 2772
(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....	S. 1906	(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....	S. 2832
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954, and the Tax Reduction Act of 1974, to make permanent certain changes made by such act in the Internal Revenue Code which affect small businesses.....	S. 2140	(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2925
(Introduced by Mr. McIntyre for himself and others.) To amend the provisions of the Social Security Act to consolidate the wages by employers for income tax withholding and old-age, survivors, and disability insurance purposes, and for other purposes.....	S. 2150	(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors..	S. 3036
(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....	S. 2157	(Introduced by Mr. McIntyre for himself and others.) To provide tax credits for the installation of solar energy heating, cooling, and hot water heating equipment in residences.....	S. 3154
(Introduced by Mr. Burdick for himself and others.) To amend the Tariff Act of 1930 so as to exempt certain private aircraft entering or departing from the United States and Canada or the United States and Mexico at night or on Sunday or a holiday from provisions requiring payment to the United States for overtime services of customs officers and employees.....	S. 2312	(Introduced by Mr. Packwood for himself and others.) To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.....	S. 3270
(Introduced by Mr. Magnuson for himself and others.) To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the disclosure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the administration of the Internal Revenue laws, and for other purposes.....	S. 2342	(Introduced by Mr. McIntyre for himself and Mr. Brock.) To amend the Tariff Act of 1930 and the Tariff Schedules of the United States to reduce the burden of paperwork involved in the customs entry process for travelers and goods entering the United States.....	S. 3332
(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....	S. 2475	<b>SENATE CONCURRENT RESOLUTIONS</b>	
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to provide for the furnishing of outpatient rehabilitation services.....	S. 2506	(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.....	S. Con. Res. 2
(Introduced by Mr. McGovern for himself and others.) To amend title XVIII of the Social Security Act to include, as a home health service, nutritional counseling provided by or under the supervision of a registered dietitian .....	S. 2517	(Introduced by Mr. Bayh for himself and others.) To express opposition to proposed curtailment of benefits under medicare.....	S. Con. Res. 24
		<b>SENATE JOINT RESOLUTIONS</b>	
		(Introduced by Mr. Kennedy for himself and others.) To require the submission and approval by the Congress of fees on oil imports.....	S.J. Res. 8
		<b>SENATE RESOLUTIONS</b>	
		(Introduced by Mr. Chiles for himself and others.) To have the President reconsider his announced intention of imposing under Presidential powers a tariff of up to \$3 a barrel on all imported oil and to permit the Congress to fully consider this proposal in conjunction with the other energy measures put forth by the President.....	S. Res. 11



## AMENDMENTS

- (Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion for oil and gas with a 3,000-barrel-per-day exemption for independent producers. Royalty owners and producers with retail outlets or who are engaged in refining would not be entitled to this exception ----- Amdt. 72 to H.R. 2166
- (Introduced by Mr. McIntyre for himself and others.) Relating to tax credit for solar energy equipment ----- Amdt. 1237 to H.R. 7727
- (Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy-saving expenditures by homeowners ----- Amdt. 1253 to H.R. 7727
- (Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy-saving expenditures by homeowners ----- Amdt. 1316 to H.R. 7727
- To provide a 25-percent tax credit for the first \$8,000 of expenditures for residential solar energy equipment ----- Amdt. 1204 to H.R. 0432
- To provide a 25-percent tax credit for the first \$8,000 of expenditures for residential solar energy equipment ----- Amdt. 1296 to H.R. 10284
- (Introduced by Mr. Brooke for himself and others.) Tax credit for insulation and other energy conserving alterations of principal residence ----- Amdt. 1032 to H.R. 10612
- (Introduced by Mr. McIntyre for himself and others.) Exemption from Federal income tax withholding requirements for State lotteries ----- Amdt. 1035 to H.R. 10612
- (Introduced by Mr. McIntyre for himself and others.) Deletion of Federal income tax withholding requirement for certain gambling winnings -- Amdt. 1036 to H.R. 10612
- (Introduced by Mr. Brooke for himself and others.) Extension of tax credit for residential insulation to other energy-conserving alterations of a principal residence ----- Amdt. 2136 to H.R. 10612
- (Introduced by Mr. Brooke for himself and others.) Extension of tax credit for residential insulation to certain additional specific items ----- Amdt. 2137 to H.R. 10612
- (Introduced by Mr. Sparkman for himself and others.) Modification of minimum tax provisions on construction period interest and excess investment interest attributable to low- and moderate-income residential rental property; modification of depreciation recapture rules for low- and moderate-income rental property; and extension of 5-year rapid amortization for rehabilitation of low-income housing ----- Amdt. 2142 to H.R. 10612
- To provide a 25-percent tax credit for the first \$8,000 of expenditures for residential solar energy equipment ----- Amdt. 1295 to H.R. 10727
- (Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy saving expenditures by homeowners ----- Amdt. 1431 to H.R. 11893

## MAGNUSON, WARREN G., Washington

- (Introduced by Mr. Mathias for himself and others.)  
To amend the Internal Revenue Code of 1954 to provide that a married individual who files a separate return shall be taxed on his or her earned income at the same rate as an unmarried individual .....  
S. 93
- (Introduced by Mr. Church for himself and others.)  
To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....  
S. 388
- (Introduced by Mr. Ribicoff for himself and others.)  
To amend the Social Security Act to freeze medicare deductibles.....  
S. 525
- (Introduced by Mr. Long for himself and others.)  
To provide incentives and otherwise to encourage the utilization of home-dialysis and to encourage early kidney transplantation under the renal disease program authorized under sec. 226 of the Social Security Act.....  
S. 1402
- (Introduced by Mr. Ribicoff for himself and others.)  
To amend the Federal Unemployment Tax Act to provide a 5-year moratorium on application of the penalty imposed (through a reduction in the credit allowed employers against the Federal unemployment tax) by existing law on States which have failed to make timely repayment of certain advances made to the States unemployment account.....  
S. 1502
- (Introduced by Mr. Church for himself and others.)  
To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....  
S. 1906
- (Introduced by Mr. Javits for himself and others.)  
To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....  
S. 2157
- (Introduced by Mr. Magnuson for himself and others.) To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the disclosure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the administration of the internal revenue laws, and for other purposes.....  
S. 2342
- (Introduced by Mr. Packwood for himself and others.) To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.....  
S. 3270
- SENATE CONCURRENT RESOLUTIONS**
- (Introduced by Mr. Church for himself and others.)  
To disapprove 5-percent ceiling on social security cost-of-living increases.....  
S. Con. Res. 2
- (Introduced by Mr. Bayh for himself and others.)  
To express opposition to proposed curtailment of benefits under medicare.....  
S. Con. Res. 24
- SENATE JOINT RESOLUTIONS**
- (Introduced by Mr. Magnuson for himself and others.) To regulate commerce by prohibiting the importation into the United States of any fish products by any foreign enterprise which engages in commercial whaling activities, and for other purposes .....  
S.J. Res. 81
- AMENDMENTS**
- (Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion for oil and gas with a 3,000-barrel-per-day exemption for independent producers. Royalty owners and producers with retail outlets or who are engaged in refining would not be entitled to this exception...  
Amdt. 72 to  
H.R. 2166
- (Introduced by Mr. Pastore for himself and others.)  
To provide retroactive social security increases...  
Amdt. 177 to  
H.R. 2166
- (Introduced by Mr. Hollings for himself and others.)  
To change foreign tax provisions affecting oil and gas extraction; repeal of percentage depletion with exemption for independent producers without retail outlets and imposition of overall limitation on amount of percentage depletion which can offset taxable income.....  
Amdt. 207 to  
H.R. 2166
- (Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion with exemption for independent producers without retail outlets and imposition of overall limitation on amount of percentage depletion which can offset taxable income.....  
Amdt. 208 to  
H.R. 2166
- To limit small producer exemption from repeal of percentage depletion for oil and gas.....  
Amdt. 216 to  
H.R. 2166

## MAGNUSON, WARREN G., Washington—Continued

## AMENDMENTS—Continued

(Introduced by Mr. Hollings for himself and others.) To provide a limitation on the liability of certain limited partners.....	Amdt. 225 to H.R. 2166
(Introduced by Mr. Hollings for himself and others.) To exclude pipeline owners from depletion allowance.....	Amdt. 226 to H.R. 2166
(Introduced by Mr. Hollings for himself and others.) To provide limitation on the transfer of oil and gas leases.....	Amdt. 227 to H.R. 2166
(Introduced by Mr. Hollings for himself and others.) To repeal depletion allowance for refiners.....	Amdt. 228 to H.R. 2166
(Introduced by Mr. Hollings for himself and others.) To repeal depletion allowance for refiners.....	Amdt. 229 to H.R. 2166
(Introduced by Mr. Hollings for himself and others.) To repeal limitation of depletion allowance for partnerships.....	Amdt. 230 to H.R. 2166
(Introduced by Mr. Hollings for himself and others.) To limit small producer exemption.....	Amdt. 231 to H.R. 2166
(Introduced by Mr. Hollings for himself and others.) To provide limitations on the transfer of oil and gas leases.....	Amdt. 232 to H.R. 2166
(Introduced by Mr. Hollings for himself and others.) To repeal pipeline owners from depletion allowance.....	Amdt. 233 to H.R. 2166
(Introduced by Mr. Hollings for himself and others.) To provide limitations on the liability of certain limited partners.....	Amdt. 234 to H.R. 2166
(Introduced by Mr. Hollings for himself and others.) To limit depletion allowance for partnerships.....	Amdt. 235 to H.R. 2166
(Introduced by Mr. Hollings for himself and others.) To limit the depletion allowance income for any royalty owned to \$20,000. Royalty interest is defined as a nonoperating oil or gas mineral interest.....	Amdt. 236 to H.R. 2166
(Introduced by Mr. Hollings for himself and others.) To repeal depletion allowance for royalty owners.....	Amdt. 237 to H.R. 2166
(Introduced by Mr. Pastore for himself and others.) To provide a retroactive social security increase...	Amdt. 241 to H.R. 2166
To change from Dec. 31, 1975 to Dec. 31, 1980, the effective date for allowance of investment tax credit to vessel operators.....	Fl. amdt. to H.R. 10012
To suspend temporarily the duty on calcined petroleum coke.....	Fl. amdt. to H.R. 12254

## MANSFIELD, MIKE, Montana

- (Introduced by Mr. Church for himself and others.)  
To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....
- S. 388
- (Introduced by Mr. Metcalf for himself and others.)  
To provide for additional Federal financial participation in expenses incurred in providing benefits to Indians, Aleuts, Native Hawaiians, and other aboriginal persons, under certain State public assistance programs established pursuant to the Social Security Act.....
- S. 487
- (Introduced by Mr. Ribicoff for himself and others.)  
To amend the Social Security Act to freeze medicare deductibles.....
- S. 525
- (Introduced by Mr. Hartke for himself and others.)  
To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....
- S. 1183
- (Introduced by Mr. Church for himself and others.)  
To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....
- S. 1000
- (Introduced by Mr. Eagleton for himself and others.) To amend title II of the Social Security Act to reduce from 20 to 10 years the period of time that a divorced woman's marriage to an individual must have lasted for her to qualify for wife's or widow's benefits on the basis of the wages and self-employment income of such individual....
- S. 2001
- (Introduced by Mr. Ribicoff for himself and others.)  
To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....
- S. 2020
- (Introduced by Mr. Burdick for himself and others.)  
To amend the Tariff Act of 1930 so as to exempt certain private aircraft entering or departing from the United States and Canada or the United States and Mexico at night or on Sunday or a holiday from provisions requiring payment to the United States for overtime services of customs officers and employees.....
- S. 2312
- (Introduced by Mr. Magnuson for himself and others.) To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the disclosure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the administration of the internal revenue laws, and for other purposes.....
- S. 2342
- (Introduced by Mr. Long for himself and others.)  
To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medicaid program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes.....
- S. 2470
- (Introduced by Mr. Curtis for himself and others.)  
To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....
- S. 2475
- (Introduced by Mr. Ribicoff for himself and others.)  
To amend title XVIII of the Social Security Act to provide for the furnishing of outpatient rehabilitation services.....
- S. 2506
- (Introduced by Mr. Roth for himself and others.)  
To amend the Internal Revenue Code of 1954 to permit an individual to deduct amounts paid by that individual for retirement savings for the benefit of his spouse.....
- S. 2732
- (Introduced by Mr. Muskie for himself and others.)  
To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....
- S. 2832
- (Introduced by Mr. Muskie for himself and others.)  
To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....
- S. 2925
- (Introduced by Mr. Hansen for himself and others.)  
To amend pt. B of title XI for the Social Security Act to assure appropriate participation by optometrists in the peer review and related activities authorized under such part.....
- S. 2936
- (Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....
- S. 3205
- (Introduced by Mr. Taxalt for himself and others.)  
To amend medicare and medicaid provisions so they relate to rural health care facilities.....
- S. 3601
- (Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....
- S. 3801

## MANSFIELD, MIKE—Montana—Continued

## AMENDMENTS

To provide for \$100 payment to social security recipients -----	Amdt. 222 to H.R. 2166
(Introduced by Mr. Biden for himself and others.)	
To strike title I of the bill, "Refund of 1974 Individual Income Taxes"-----	Amdt. 271 to H.R. 2166

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Mansfield for himself and Mr. Scott of Pennsylvania.) To approve a bilateral commercial agreement between the United States and Romania-----	S. Con. Res. 85
(Introduced by Mr. Church for himself and others.)	
To oppose increases in medical costs for the elderly -----	S. Con. Res. 80

## SENATE RESOLUTIONS

(Introduced by Mr. Nelson for himself and others.) To designate at the Department of the Treasury and in the Congress an expert on long-range tax simplification and tax reform for small business--	S. Res. 306
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## MATHIAS, CHARLES, McC, Jr., Maryland

<p>To provide a program to systematically reduce imports of crude oil, residual fuel oil and petroleum products and to provide for a report to accompany such program, and for other purposes.....</p>	S. 4	<p>(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes.....</p>	S. 199
<p>(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act so as to provide for the referral, for appropriate services provided by other State agencies, of blind or disabled children who are receiving supplemental security income benefits.....</p>	S. 10	<p>(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....</p>	S. 388
<p>(Introduced by Mr. Moss for himself and others.) To amend the Internal Revenue Code of 1954 to provide a credit against tax, or in the alternative a deduction, for energy-conserving residential expenditures.....</p>	S. 28	<p>(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....</p>	S. 525
<p>(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exemption from income taxation for certain income of condominium housing associations, homeowner associations, and cooperative housing corporations.....</p>	S. 63	<p>(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the preservation and rehabilitation of historic buildings and structures and the rehabilitation of other property and for other purposes.....</p>	S. 667
<p>(Introduced by Mr. Mathias for himself and others.) To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances.....</p>	S. 80	<p>(Introduced by Mr. Javits for himself and others.) To amend the Emergency Unemployment Compensation Act of 1974 so as to increase from 18 to 20 the maximum number of weeks for which an individual may receive emergency compensation thereunder.....</p>	S. 766
<p>To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses incurred in providing higher education.....</p>	S. 83	<p>To amend the Internal Revenue Code of 1954 to provide incentives for energy conservation, and for other purposes.....</p>	S. 897
<p>To amend the Internal Revenue Code of 1954 to provide for an 8-percent reduction in the amount of income tax withholding.....</p>	S. 88	<p>(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.....</p>	S. 965
<p>(Introduced by Mr. Mathias for himself and others.) To provide that income from entertainment activities held in conjunction with a public fair conducted by an organization described in sec. 501(c), (3) and (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.....</p>	S. 89	<p>(Introduced by Mr. Beall for himself and Mr. Mathias.) To amend title II of the Social Security Act to provide a special rule for determining insured status, for purposes of entitlement of disability insurance benefits, of individuals whose disability to meningioma or other brain tumor.....</p>	S. 1227
<p>(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to provide that a married individual who files a separate return shall be taxed on his or her earned income at the same rate as an unmarried individual.....</p>	S. 96	<p>(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to provide that no interest is payable on income tax deficiencies in the case of returns prepared by the Internal Revenue Service until the expiration of 30 days after notice to the taxpayer of such deficiency.....</p>	S. 1652

## MATHIAS, CHARLES McC., Jr., Maryland—Continued

(Introduced by Mr. McGovern for himself and Mr. Mathias.) To facilitate the economic adjustment of communities, industries, and workers who may be substantially and seriously affected by reductions in Defense contracts and facilities which are undertaken to realign Defense expenditures with changed national security requirements and to prevent the ensuing dislocations from contributing or exacerbating recessionary effects on the aforementioned groups.....	S. 1745	overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2025
To amend the Tariff Schedules of the United States to impose higher rates of duty on products derived from petroleum, to distribute the revenue from such increased rates of duty to States which consume such products, and for other purposes....	S. 1950	(Introduced by Mr. Packwood for himself and others.) To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.....	S. 3270
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 2020	(Introduced by Mr. Mathias for himself and others.) To promote economy, efficiency, and improved service in the financing, administration, and delivery of social welfare service provided for under Federal law.....	S. 3280
(Introduced by Mr. Mathias for himself and others.) To regulate and foster commerce among the States by providing a system for the taxation of interstate commerce.....	S. 2080	<b>AMENDMENTS</b>	
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the conservation of gasoline by increasing the Federal excise tax on gasoline and to provide a tax credit which is refundable without regard to liability for an amount equal to the amount of increased tax which would be paid on 350 gallons of gasoline per person.....	S. 2120	(Introduced by Mr. Javits for himself and Mr. Mathias.) 60-day suspension of import fee on all petroleum products.....	Amdt. 9 to H.R. 1767
(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low-income individuals aged 60 or older.....	S. 2157	To provide Secretary of the Treasury with authority to amend withholding tax tables to reduce excess withholding .....	Amdt. 155 to H.R. 2166
(Introduced by Mr. Packwood for himself and others.) To provide that income from certain public entertainment activities conducted by organizations described in sec. 501(c), (3), (4), or (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.....	S. 2404	Re: Tax credit for two-earner couples to facilitate more equitable tax relate.....	Amdt. 156 to H.R. 2166
To amend the Social Security Act to allow certain employees of the Government who are eligible for health insurance benefits under title XVIII of such act to receive coverage thereunder without regard to other health insurance plans.....	S. 2025	(Introduced by Mr. Packwood for himself and others.) To provide tax treatment of income from certain public entertainment activities conducted by county or State fairs.....	Amdt. 1238 to H.R. 7727
(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations .....	S. 2832	(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy-saving expenditures by homeowners.....	Amdt. 1310 to H.R. 7727
(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and		To continue present withholding tax rates.....	Amdt. 1323 to H.R. 7727
		To utilize services of volunteer personnel in providing counseling to claimants and recipients of benefits under titles II, XVI, and XVIII of the Social Security Act.....	Amdt. 1301 to H.R. 10284
		(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment striking House LAL provisions.....	Amdt. 1875 to H.R. 10612
		(Introduced by Mr. Pearson for himself and Mr. Mathias.) Deferral of application of House LAL provisions for oil and gas property.....	Amdt. 1889 to H.R. 10612
		(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment modifying House minimum tax provisions .....	Amdt. 1893 to H.R. 10612
		(Introduced by Mr. Beall for himself and others.) Tax incentives to encourage the preservation and rehabilitation of historic structures.....	Amdt. 1905 to H.R. 10612

## MATHIAS, CHARLES McC., Jr., Maryland—Continued

## AMENDMENTS—Continued

(Introduced by Mr. Nelson for himself and others.) Extension of individual income tax cuts; current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....	Amdt. 1037 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....	Amdt. 1000 to H.R. 10012
(Introduced by Mr. Kennedy for himself and others.) Extension of per person tax credit and alternative tax credit for 2 percent of the first \$0,000 of taxable income through Sept. 30, 1977..	Amdt. 1001 to H.R. 10012
(Introduced by Mr. Mondale for himself and others.) Substitute modification of maximum tax for individuals.....	Amdt. 1002 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC, and tax credit for the elderly.....	Amdt. 1065 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations .....	Amdt. 1076 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Revision of tax treatment of earnings of Domestic International Sales Corporations (DISC's).....	Amdt. 1088 to H.R. 10012
(Introduced by Mr. Hartke for himself and others.) Limitation on foreign tax credit claimed in connection with foreign oil-related income.....	Amdt. 2043 to H.R. 10012
(Introduced by Mr. Kennedy for himself and others.) Revision of retirement income credit.....	Amdt. 2046 to H.R. 10012
(Introduced by Mr. Mathias for himself and Mr. Beall.) Exemption from taxation for certain mutual deposit guaranty funds.....	Amdt. 2008 to H.R. 10012
(Introduced by Mr. Sparkman for himself and others.) Modification of minimum tax provisions on construction period interest and excess investment interest attributable to low- and moderate-income residential rental property; modification of depreciation recapture rules for low- and moderate-income rental property; and extension of 5-year rapid amortization for rehabilitation of low-income housing.....	Amdt. 2142 to H.R. 10012
(Introduced by Mr. Hatfield for himself and Mr. Mathias.) Increase in exclusion of gain on sale of personal residence by persons over age 65.....	Amdt. 2148 to H.R. 10012
Evaluation of property for tax purposes.....	Amdt. 2177 to H.R. 10012
To broaden provisions of the law with regard to Evaluation of Property for Purposes of the Federal Estate Tax.....	Fl. amdt. to H.R. 10012

To place Maryland and North Carolina in similar tax exempt status of certain credit union reserve fund and share insurance organizations.....

Fl. amdt. to  
H.R. 10012

(Introduced by Mr. Brooke for himself and others.)  
To provide a tax credit for energy saving expenditures by homeowners.....

Amdt. 1431 to  
H.R. 11893

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Bayh for himself and others.)  
To express opposition to proposed curtailment of benefits under medicare.....

S. Con. Res. 24

(Introduced by Mr. Church for himself and others.)  
To oppose increases in medical costs for the elderly .....

S. Con. Res. 86



## METCALF, LEE, Montana

- (Introduced by Mr. Kennedy for himself and others.) To create a national system of health security ----- S. 3
- (Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide that certain persons, who have innocently entered into a legally defective marriage to an insured individual and have lived with such individual as his husband or wife for at least 5 years, shall be treated, for benefit purposes, as if such marriage had been legally valid..... S. 114
- (Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes..... S. 199
- (Introduced by Mr. Bayh for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes..... S. 227
- (Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes..... S. 388
- (Introduced by Mr. Metcalf for himself and others.) To provide for additional Federal financial participation in expenses incurred in providing benefits to Indians, Aleuts, Native Hawaiians, and other aboriginal persons, under certain State public assistance programs established pursuant to the Social Security Act..... S. 437
- (Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the preservation and rehabilitation of historic buildings and structures and the rehabilitation of other property and for other purposes... S. 667
- (Introduced by Mr. Javits for himself and others.) To amend the Emergency Unemployment Compensation Act of 1974 so as to increase from 13 to 26 the maximum number of weeks for which an individual may receive emergency compensation thereunder ----- S. 768
- (Introduced by Mr. Moss for himself and others.) To authorize an experimental program to provide care for elderly individuals in their own homes... S. 1101
- (Introduced by Mr. Moss for himself and others.) To amend title XVIII of the Social Security Act to include "day care center"----- S. 1162
- (Introduced by Mr. Moss for himself and others.) To amend pt. B of title XVIII of the Social Security Act to broaden the coverage of home health services under supplementary medical insurance program and remove the 100-visit limitation presently applicable thereto, to amend pt. A of such title to liberalize the coverage of posthospital home health services thereunder, to amend title XIX of such act to require the inclusion of home health services in a State's medicaid program and to permit payments of housing costs under such a program for elderly persons who would otherwise require nursing home care to provide expanded Federal funding for congregate housing for the displaced and the elderly and for other purposes... S. 1163
- (Introduced by Mr. Moss for himself and others.) To amend title XIX of the Social Security Act to require any nursing home, which provides services under any State program under such title, to submit to the State agency administering such a program report of costs and a financial statement, both audited by a certified public accountant reflecting the operation of such nursing home... S. 1164
- (Introduced by Mr. Moss for himself and others.) To amend title XIX of the Social Security Act to require any nursing home, which provides services under State plans approved under such title, fully to disclose to the State licensing agency the identity of each person who has any ownership (in whole or in part) of any mortgage, deed, or trust, note, or other obligation secured (in whole or in part) by such home..... S. 1166
- (Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder..... S. 1183
- (Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to authorize expanded home health services under medicare..... S. 1406
- (Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare..... S. 1504
- (Introduced by Mr. Moss for himself and others.) To amend section 213 of the Internal Revenue Code of 1954 with respect to certain nursing home expenses ----- S. 1533
- (Introduced by Mr. Moss for himself and others.) To provide for the modification of the medicare reimbursement formula to allow small hospitals in rural areas with low occupancy to provide long-term care but only in those areas where there are no appropriate nursing home beds available..... S. 1534
- (Introduced by Mr. Moss for himself and others.) To allow States to use supplementary security income payments plus a State supplement of not less than \$100 per resident per month to provide care for residents in nonmedical shelter care facilities..... S. 1556

## METCALF, LEE, Montana—Continued

(Introduced by Mr. Moss for himself and others.) To require physician visits to patients in skilled nursing facilities at least once every 30 days.....	S. 1556	(Introduced by Mr. Hansen for himself and others.) To amend pt. B of title XI for the Social Security Act to assure appropriate participation by optometrists in the peer review and related activities authorized under such part.....	S. 2036
(Introduced by Mr. Moss for himself and others.) To require the immediate reporting of epidemic diseases or accidents in nursing homes participating in Federal programs.....	S. 1565	(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors..	S. 3036
To amend the Internal Revenue Code of 1954 to provide for public financing of Federal primary and general elections.....	S. 1760	(Introduced by Mr. Moss for himself and others.) To amend the Internal Revenue Code of 1954 to require the Secretary of the Treasury to provide taxpayers with an annual accounting of Federal expenditures .....	S. 3451
(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income the amount of certain cancellations of indebtedness under student loan programs .....	S. 1804	(Introduced by Mr. Laxalt for himself and others.) To amend medicare and medicaid provisions so they relate to rural health care facilities.....	S. 3601
(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....	S. 1906	(Introduced by Mr. Beall for himself and Mr. Metcalf.) To amend the Internal Revenue Code of 1954, the Social Security Act, and other laws to replace certain public assistance programs and food stamps with a family allowance system and to provide for a reduction in taxes.....	S. 3605
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 2020		
To amend the Internal Revenue Code of 1954 to exempt from Federal income tax public utilities which furnish electrical power.....	S. 2218	<b>SENATE CONCURRENT RESOLUTIONS</b>	
(Introduced by Mr. Burdick for himself and others.) To amend the Tariff Act of 1930 so as to exempt certain private aircraft entering or departing from the United States and Canada or the United States and Mexico at night or on Sunday or a holiday from provisions requiring payment to the United States for overtime services of customs officers and employees.....	S. 2312	(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.....	S. Con. Res 2
(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 2446	(Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly .....	S. Con. Res. 66
To assist the States in raising revenues by encouraging more uniform severance taxes on coal and oil shale and to impose a countervailing duty on imported coal and oil shale.....	S. 2593	<b>AMENDMENTS</b>	
(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to permit an individual to deduct amounts paid by that individual for retirement savings for the benefit of his spouse.....	S. 2732	(Introduced by Mr. Hansen for himself and others.) To exclude from gross income the discharge of indebtedness of an individual under a student loan if the discharge was pursuant to a provision of the loan under which the indebtedness would be forgiven if the individual worked a certain period of time in certain professions, geographical areas, or for certain classes of employers.....	Amdt. 1156 to H.R. 7727
(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....	S. 2832	Exemption of electrical utilities from Federal income tax.....	Amdt. 1840 to H.R. 10612
		GAO audit of IRS.....	Amdt. 1909 to H.R. 10612

## MONDALE, WALTER F., Minnesota

(Introduced by Mr. Kennedy for himself and others.) To create a national system of health security .....	S. 8	individual's benefit check for any month because of any previous overpayments of monthly benefits.....	S. 985
(Introduced by Mr. Inouye for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by part B of such title.....	S. 123	To amend the Internal Revenue Code of 1954 to require that charitable organizations which solicit contributions from the public pay out at least half of their gross revenues in charitable activities and for other purposes.....	S. 1153
(Introduced by Mr. Welcker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes.....	S. 199	(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....	S. 1183
(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax treatment for recognized Indian tribes as are applicable to other governmental units.....	S. 386	(Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare.....	S. 1504
(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....	S. 388	To amend ch. 23 of the Internal Revenue Code of 1954 (relating to the Federal Unemployment Tax Act) to provide for the eligibility of schoolteachers for unemployment insurance under the unemployment insurance program.....	S. 1677
(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.....	S. 800	(Introduced by Mr. Mondale for himself and Mr. Cranston.) To amend the Internal Revenue Code of 1954 to provide for public financing of congressional primary and general elections.....	S. 1755
(Introduced by Mr. Metcalf for himself and others.) To provide for additional Federal financial participation in expenses incurred in providing benefits to Indians, Aleuts, Native Hawaiians, and other aboriginal persons, under certain State public assistance programs established pursuant to the Social Security Act.....	S. 437	(Introduced by Mr. Brock for himself and Mr. Mondale.) To amend title XVIII of the Social Security Act to provide for comprehensive and quality health care for persons with communicative disorders under the health insurance program (medicare) including preventive, diagnostic, treatment and rehabilitative functions.....	S. 1783
To amend the Internal Revenue Code of 1954 to reduce income taxes and to repeal the percentage depletion allowance.....	S. 469	(Introduced by Mr. Brock for himself and Mr. Mondale.) To amend title XVIII of the Social Security Act to provide for coverage of comprehensive hearing health care services, including provision for hearing amplification devices financed in part by the Federal Government.....	S. 1784
(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 525	(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....	S. 1906
(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1909; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an		(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 2020
		(Introduced by Mr. Mondale for himself and others.) To amend title XVI of the Social Security Act to insure that cost-of-living increases in supplemental security income benefits are granted to recipients of such benefits in all States, and for other purposes.....	S. 2029

## MONDALE, WALTER F., Minnesota—Continued

(Introduced by Mr. Mondale for himself and Mr. Humphrey.) To amend title XVI of the Social Security Act to provide for the establishment of an outreach program to assure that potentially eligible recipients of supplemental security income benefits will be fully informed of the availability of such benefits and the steps to be taken in obtaining them.....	S. 2030	1954 to increase the amount of the estate tax exemption, to provide that certain farmland included in the gross estate be valued according to its use as farmland, and for other purposes.....	S. 2394
(Introduced by Mr. Mondale for himself and others.) To amend the Federal Unemployment Tax Act to require States to extend coverage to State and local employees, domestic and agricultural workers; to provide at least 52 weeks of regular unemployment compensation, to provide for Federal financing of one-half of the additional costs attributable to such requirement, to provide a minimum weekly benefit amount; to increase the amount of wages subject to Federal Unemployment Tax, and for other purposes.....	S. 2079	(Introduced by Mr. Long for himself and Mr. Mondale.) To facilitate and encourage the implementation by States and child day-care services programs conducted pursuant to title XX of the Social Security Act, and to promote the employment of welfare recipients in the provision of child day-care services.....	S. 2425
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954, and the Tax Reduction Act of 1974, to make permanent certain changes made by such act in the Internal Revenue Code which affect small businesses.....	S. 2149	(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 2446
(Introduced by Mr. McIntyre for himself and others.) To amend the provisions of the Social Security Act to consolidate the wages by employers for income tax withholding and old-age, survivors, and disability insurance purposes, and for other purposes.....	S. 2156	(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to provide for the furnishing of outpatient rehabilitation services.....	S. 2506
To amend the Tax Reduction Act of 1975 to make permanent certain amendments to the Internal Revenue Code of 1954 effected by such act, and for other purposes.....	S. 2172	(Introduced by Mr. Kennedy for himself and others.) To amend the Internal Revenue Code of 1954 by increasing the dollar checkoff for Presidential elections to \$2, and for other purposes.....	S. 2545
To amend title 42, United States Code, sec. 506(a)(3).....	S. 2198	(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax exemptions and general tax treatment to Indian tribes performing Governmental functions as are applicable to other governmental units.....	S. 2661
(Introduced by Mr. Burdick for himself and others.) To amend the Tariff Act of 1930 so as to exempt certain private aircraft entering or departing from the United States and Canada or the United States and Mexico at night or on Sunday or a holiday from provisions requiring payment to the United States for overtime services of customs officers and employees.....	S. 2312	(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....	S. 2932
(Introduced by Mr. Magnuson for himself and others.) To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the disclosure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the administration of the internal revenue laws, and for other purposes.....	S. 2342	(Introduced by Mr. McGovern for himself and others.) To amend the Internal Revenue Code of 1954 to exempt farmers from the highway use tax on heavy trucks used for farm purposes.....	S. 2807
(Introduced by Mr. Hartke for himself and others.) To amend sec. 4040 of the Internal Revenue Code of 1954 to change the excise tax on the investment income of private foundations from 4 percent to 2 percent.....	S. 2348	(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2925
(Introduced by Mr. Mondale for himself and others.) To amend the Internal Revenue Code of		(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.....	S. 3030
		To amend title XVI of the Social Security Act so as to provide for the referral, for appropriate rehabilitative services under approved State plans, of blind and disabled children who are receiving supplemental security income benefits.....	S. 3086
		(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to deny certain benefits to taxpayers who participate in or cooperate with the boycott of Israel.....	S. 3138

## MONDALE, WALTER F., Minnesota—Continued

(Introduced by Mr. Nelson for himself and Mr. Mondale.) To amend the Internal Revenue Code of 1954 to provide for a common estate and gift tax credit in lieu of the present exemptions and to make other changes in the present estate and gift tax law..... S. 3478

To amend the Internal Revenue Code of 1954 to provide for a credit against the Federal income tax for certain higher education expenses..... S. 3487

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases..... S. Con. Res. 2

(Introduced by Mr. Bayh for himself and others.) To express opposition to proposed curtailment of benefits under medicare..... S. Con. Res. 24

(Introduced by Mr. Javits for himself and others.) Relating to Emergency Unemployment Compensation ..... S. Con. Res. 34

(Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly ..... S. Con. Res. 86

(Introduced by Mr. Dole for himself and others.) Urging the President to seek elimination of discriminatory trade practices of the European Economic Community concerning imported vegetable protein products..... S. Con. Res. 108

## SENATE JOINT RESOLUTIONS

(Introduced by Mr. Kennedy for himself and others.) To require the submission and approval by the Congress of fees on oil imports..... S.J. Res. 8

## SENATE RESOLUTIONS

(Introduced by Mr. Ribicoff for himself and others.) To protect the ability of the United States to trade abroad..... S. Res. 265

(Introduced by Mr. Nelson for himself and others.) To designate at the Department of the Treasury and in the Congress an expert on long-range tax simplification and tax reform for small business... S. Res. 306

## AMENDMENTS

(Introduced by Mr. Mondale for himself and others.) To increase minimum standard deduction, percentage standard deduction and maximum standard deduction ..... Amdt. 151 to H.R. 2166

To increase minimum standard deduction (low income allowance)..... Amdt. 152 to H.R. 2166

(Introduced by Mr. Mondale for himself and others.) To increase minimum standard deduction, percentage standard deduction and maximum standard deduction ..... Amdt. 208 to H.R. 2166

(Introduced by Mr. Haskell for himself and others.) To increase the percentage standard deduction from 15% under present law to 16% and increases the maximum standard deduction from \$2,000 to \$2,500 for individuals and \$3,000 for married couples filing joint returns..... Amdt. 275 to H.R. 2166

(Introduced by Mr. Mondale for himself and others.) To allow deferral of tax on distribution of a qualified pension, profit-sharing or stock bonus plan if the funds are rolled over into a new qualified plan or an individual retirement account which conforms to the rules established in the Employee Retirement Income Security Act of 1974..... Amdt. 1153 to H.R. 7727

(Introduced by Mr. Cranston for himself and others.) To provide deduction for certain expenses of State legislators..... Amdt. 1209 to H.R. 7727

Relating to judicial review available to providers of services..... Fl. amdt. to H.R. 10284

(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment striking House LAL provisions..... Amdt. 1875 to H.R. 10612

(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment modifying House minimum tax provisions ..... Amdt. 1893 to H.R. 10612

(Introduced by Mr. Nelson for himself and others.) Extension of individual income tax cuts; current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly..... Amdt. 1837 to H.R. 10612

(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly..... Amdt. 1900 to H.R. 10612

(Introduced by Mr. Kennedy for himself and others.) Extension of per person tax credit and alternative tax credit for 2 percent of the first \$9,000 of taxable income through Sept. 30, 1977... Amdt. 1061 to H.R. 10612

(Introduced by Mr. Mondale for himself and others.) Substitute modification of maximum tax for individuals ..... Amdt. 1062 to H.R. 10612

## MONDALE, WALTER F., Minnesota—Continued

## AMENDMENTS—Continued

(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC, and tax credit for the elderly.....	Amdt. 1965 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations .....	Amdt. 1076 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Revision of tax treatment of earnings of Domestic International Sales Corporations (DISC's).....	Amdt. 1988 to H.R. 10012
(Introduced by Mr. Muskie for himself and others.) Extension of per person tax credit and alternative tax credit of 2 percent of the first \$9,000 of taxable income through September 30, 1977, and increase in the low-income allowance and percentage standard deduction.....	Amdt. 2012 to H.R. 10012
(Introduced by Mr. Hartke for himself and others.) Limitation on foreign tax credit claimed in connection with foreign oil-related income.....	Amdt. 2048 to H.R. 10012
(Introduced by Mr. Kennedy for himself and others.) Revision of retirement income credit.....	Amdt. 2040 to H.R. 10012

## MONTAYA, JOSEPH M., New Mexico

- (Introduced by Mr. Inouye for himself and others.)  
To amend the Social Security Act, to provide that certain persons, who have innocently entered into a legally defective marriage to an insured individual and have lived with such individual as his husband or wife for at least 5 years, shall be treated, for benefit purposes, as if such marriage had been legally valid..... S. 114
- (Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to require the establishment of formal procedures and criteria for the selection of individual income tax returns for audit, to inform individuals of the reasons why their returns were selected for audit, and for other purposes..... S. 136
- (Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to require judicial confirmation of the need for a jeopardy assessment..... S. 137
- (Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to revise the provisions relating to property exempt from seizure for collection of taxes..... S. 138
- (Introduced by Mr. Montoya for himself and others.) To amend section 7802 of the Internal Revenue Code of 1954 to define the term of the Commissioner of Internal Revenue..... S. 139
- (Introduced by Mr. Packwood for himself and others.) To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individual's filing joint returns ..... S. 149
- (Introduced by Mr. Welcker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes..... S. 100
- (Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes..... S. 388
- (Introduced by Mr. Metcalf for himself and others.) To provide for additional Federal financial participation in expenses incurred in providing benefits to Indians, Aleuts, Native Hawaiians, and other aboriginal persons, under certain State public assistance programs established pursuant to the Social Security Act..... S. 437
- (Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles..... S. 525
- (Introduced by Mr. Bartlett for himself and others.) To amend Public Law 88-482..... S. 505
- (Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1950; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.. S. 985
- (Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to provide for tax credits for certain applications of solar energy equipment, and for other purposes.. S. 1370
- (Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare..... S. 1504
- To amend the Internal Revenue Code of 1954 to insure the confidentiality of individual income tax returns and to provide procedural safeguards governing access to such returns by government agencies ..... S. 1511
- (Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program..... S. 1906
- (Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to revise the provisions relating to automatic cost-of-living increases in benefits, and for other purposes ..... S. 1992
- To amend the Internal Revenue Code of 1954 to provide for a credit, in lieu of a deduction, for interest paid on a mortgage on a taxpayer's principal residence..... S. 2082
- (Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older..... S. 2157
- (Introduced by Mr. Burdick for himself and others.) To amend the Tariff Act of 1930 so as to exempt certain private aircraft entering or departing from the United States and Canada or the United States and Mexico at night or on Sunday or a holiday from provisions requiring payment to the United States for overtime services of customs officers and employees..... S. 2312

## MONTAYA, JOSEPH M., New Mexico—Continued

(Introduced by Mr. Magnuson for himself and others.) To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the disclosure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the administration of the internal revenue laws, and for other purposes.....	S. 2342	are attributable to the recent increase in rates for natural gas established by the Federal Power Commission .....	S. 3816
To amend the Internal Revenue Code of 1954 to provide a credit against tax with respect to State and local property taxes, and for other purposes..	S. 2346	<b>SENATE CONCURRENT RESOLUTIONS</b>	
(Introduced by Mr. Long for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medicaid program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes.....	S. 2470	(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.....	S. Con. Res. 2
(Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit with respect to housing senior citizens in the principal residence of the taxpayer..	S. 2695	(Introduced by Mr. Bayh for himself and others.) To express opposition to proposed curtailment of benefits under medicare.....	S. Con. Res. 24
(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to continue the present rates of certain taxes used to provide revenue to the highway trust fund for an additional two years, and to amend the Highway Revenue Act of 1956 to continue such fund for the same period.....	S. 2729	(Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly .....	S. Con. Res. 66
(Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to treat Federal retirement system income the same as social security income to the extent that such retirement income does not exceed the sum of old-age benefits which may be received under title II of the Social Security Act and amounts which may be earned without reducing such benefits..	S. 2870	<b>AMENDMENTS</b>	
(Introduced by Mr. McGovern for himself and others.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the State tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes.....	S. 2875	(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy-saving expenditures by homeowners.....	Amdt. 1316 to H.R. 7727
(Introduced by Mr. Inouye for himself and others.) To provide for a greater utilization of the professional services of licensed psychiatric nurses in the medicare and medicaid programs.....	S. 2886	Limited exclusion from gross income of Federal retirement benefits.....	Amdt. 1819 to H.R. 10612
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to deny certain benefits to taxpayers who participate in or cooperate with the boycott of Israel.....	S. 3138	Limited exclusion from gross income of Federal retirement benefits.....	Amdt. 1800 to H.R. 10612
To amend the Internal Revenue Code of 1954 to allow a credit for amounts which are paid for natural gas used for farming purposes and which		(Introduced by Mr. Brooke for himself and others.) Tax credit for insulation and other energy conserving alterations of principal residence.....	Amdt. 1932 to H.R. 10612
		(Introduced by Mr. Domenici for himself and Mr. Montoya.) Modification of effective date for prohibition of discriminatory State taxes on generation of electricity.....	Amdt. 2061 to H.R. 10612
		(Introduced by Mr. Domenici for himself and Mr. Montoya.) Deletion of provision prohibiting imposition of discriminatory State taxes on generation of electricity.....	Amdt. 2062 to H.R. 10612
		To allow a partial exclusion of Federal retirement benefits from gross income.....	Fl. amdt. to H.R. 10612
		(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy saving expenditures by homeowners.....	Amdt. 1431 to H.R. 11998



MORGAN, ROBERT, North Carolina

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Dole for himself and others.)  
 Urging the President to seek elimination of discriminatory trade practices of the European Economic Community concerning imported vegetable protein products..... S. Con. Res. 108

AMENDMENTS

(Introduced by Mr. Helms for himself and others.)  
 Deletion of \$50 floor on individual deduction for State and local gasoline taxes..... Amdt. 1879 to H.R. 10612

(Introduced by Mr. Sparkman for himself and others.) Modification of minimum tax provisions on construction period interest and excess investment interest attributable to low- and moderate-income residential rental property; modification of depreciation recapture rules for low- and moderate-income rental property; and extension of 5-year rapid amortization for rehabilitation of low-income housing..... Amdt. 2142 to H.R. 10612

Tax exempt status of certain credit union reserve fund and share insurance organizations..... Amdt. 2170 to H.R. 10612

(Introduced by Mr. Church for himself and others.)  
 To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes..... S. 388

(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over..... S. 410

(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to provide for tax credits for certain applications of solar energy equipment, and for other purposes.. S. 1379

To amend the Internal Revenue Code of 1954 to provide that unmarried individuals shall be subject to the same income tax rates as married individuals filing joint returns..... S. 1491

To amend title II of the Social Security Act to increase to \$3,600 the annual amount which individuals may earn without suffering deductions from their social security benefits on account of excess earnings ..... S. 1493

(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972..... S. 1625

(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide assistance to taxpayers..... S. 1925

(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care..... S. 2020

(Introduced by Mr. Mondale for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the estate tax exemption, to provide that certain farmland included in the gross estate be valued according to its use as farmland, and for other purposes..... S. 2394

(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to continue the present rates of certain taxes used to provide revenue to the highway trust fund for an additional two years, and to amend the Highway Revenue Act of 1956 to continue such fund for the same period..... S. 2729

## MOSS, FRANK E., Utah

- (Introduced by Mr. Moss for himself and others.)  
To amend the Internal Revenue Code of 1954 to provide a credit against tax, or in the alternative a deduction, for energy-conserving residential expenditures.....
- S. 28
- (Introduced by Mr. Inouye for himself and others.)  
To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.....
- S. 104
- (Introduced by Mr. Inouye for himself and others.)  
To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by part B of such title.....
- S. 123
- (Introduced by Mr. McGee for himself and others.)  
To amend the Internal Revenue Code of 1954 with respect to .22-caliber ammunition recordkeeping..
- S. 211
- (Introduced by Mr. Bayh for himself and others.)  
To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes.....
- S. 227
- (Introduced by Mr. Church for himself and others.)  
To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....
- S. 388
- (Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....
- S. 410
- (Introduced by Mr. Metcalf for himself and others.)  
To provide for additional Federal financial participation in expenses incurred in providing benefits to Indians, Aleuts, Native Hawaiians, and other aboriginal persons, under certain State public assistance programs established pursuant to the Social Security Act.....
- S. 487
- (Introduced by Mr. Bayh for himself and others.)  
To amend title XVIII of the Social Security Act to provide for the coverage under part B of medicare for routine exfoliative cytology tests for diagnosis of uterine cancer.....
- S. 451
- (Introduced by Mr. Ribicoff for himself and others.)  
To amend the Social Security Act to freeze medicare deductibles.....
- S. 525
- (Introduced by Mr. Bentsen for himself and others.)  
To provide an income tax credit for savings for the payment of postsecondary educational expenses .....
- S. 666
- (Introduced by Mr. Moss for himself and others.)  
To allow the use of certain funds authorized to be appropriated for expenditure from the highway trust fund and apportioned to the States pursuant to title 23, United States Code, without matching State or local funds.....
- S. 681
- To amend the Internal Revenue Code of 1954 to provide a tax credit to individuals with respect to high mortgage interest rates.....
- S. 778
- To amend the Internal Revenue Code of 1954 to allow rapid amortization of certain new multiple dwelling units.....
- S. 779
- (Introduced by Mr. Fong for himself and others.)  
To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....
- S. 829
- (Introduced by Mr. Moss for himself and others.)  
To authorize an experimental program to provide care for elderly individuals in their own homes...
- S. 1161
- (Introduced by Mr. Moss for himself and others.)  
To amend title XVIII of the Social Security Act to expand the definition of "provider of service" to include "day care center".....
- S. 1162
- (Introduced by Mr. Moss for himself and others.)  
To amend pt. B of title XVIII of the Social Security Act to broaden the coverage of home health services under supplementary medical insurance program and remove the 100-visit limitation presently applicable thereto, to amend pt. A of such title to liberalize the coverage of posthospital home health services thereunder, to amend title XIX of such act to require the inclusion of home health services in a State's medicaid program and to permit payments of housing costs under such a program for elderly persons who would otherwise require nursing home care to provide expanded Federal funding for congregate housing for the displaced and the elderly and for other purposes...
- S. 1163
- (Introduced by Mr. Moss for himself and others.)  
To amend title XIX of the Social Security Act to require any nursing home, which provides services under any State program under such title, to submit to the State agency administering such a program report of costs and a financial statement, both audited by a certified public accountant reflecting the operation of such nursing home.....
- S. 1164
- (Introduced by Mr. Moss for himself and others.)  
To amend title XIX of the Social Security Act to require any nursing home, which provides services under State plans approved under such title, fully to disclose to the State licensing agency the identity of each person who has any ownership interest in such home or is the owner (in whole or in part) of any mortgage, deed, or trust, note, or other obligation secured (in whole or in part) by such home.....
- S. 1166

## MOSS, FRANK E., Utah—Continued

(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....	S. 1183	(Introduced by Mr. Moss for himself and Mr. Hartke.) To amend titles 18 and 10 of the Social Security Act to require that only licensed personnel may set up or distribute medications in skilled nursing facilities.....	S. 1558
(Introduced by Mr. Moss for himself and Mr. Humphrey.) To encourage State and local governments to provide relief from real property taxes for elderly individuals.....	S. 1232	(Introduced by Mr. Moss for himself and Mr. Hartke.) To amend the Social Security Act to provide for placing responsibility for medical care provided by skilled nursing facilities under titles XVIII and XIX in a medical director.....	S. 1559
To amend title II of the Social Security Act to increase the amount which individuals may earn without suffering deductions from benefits on account of excess earnings, and for other purposes..	S. 1240	(Introduced by Mr. Moss for himself and Mr. Hartke.) To amend titles 18 and 10 of the Social Security Act to require minimum ratios for nursing home personnel to patients and for supervisory nurses to total nurses.....	S. 1560
To amend title IV of the Social Security Act to permit aid to families with dependent children to be paid with respect to a needy child whose father is receiving unemployment compensation or whose father is employed but whose earnings (plus other family income) are inadequate to provide family support .....	S. 1387	(Introduced by Mr. Moss for himself and others.) To amend titles 18 and 19 of the Social Security Act to require skilled nursing facilities to provide medically related social services.....	S. 1561
(Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to authorize expanded home health services under Medicare.....	S. 1496	(Introduced by Mr. Moss for himself and Mr. Hartke.) To require admissions contracts between nursing homes participating in Federal programs and the patients they serve.....	S. 1562
(Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare.....	S. 1504	(Introduced by Mr. Moss for himself and others.) To amend the Social Security Act to provide for the updating of safety provision in skilled nursing facilities.....	S. 1563
(Introduced by Mr. Moss for himself and others.) To amend title XVIII of the Social Security Act to authorize the provision of intermediate care services under medicare, and for other purposes..	S. 1552	(Introduced by Mr. Moss for himself and Mr. Hartke.) To amend titles 18 and 19 of the Social Security Act to require nursing homes to post their current license, medicare/medicaid certification, a list of owners of the facility, the names of staff, a patient's bill of rights as well as a description of services offered by the facility and the facility's charges therefor.....	S. 1564
(Introduced by Mr. Moss for himself and others.) To amend sec. 213 of the Internal Revenue Code of 1954 with respect to certain nursing home expenses .....	S. 1553	(Introduced by Mr. Moss for himself and others.) To require the immediate reporting of epidemic diseases or accidents in nursing homes participating in Federal programs.....	S. 1565
(Introduced by Mr. Moss for himself and others.) To provide for the modification of the medicare reimbursement formula to allow small hospitals in rural areas with low occupancy to provide long-term care but only in those areas where there are no appropriate nursing home beds available.....	S. 1554	(Introduced by Mr. Moss for himself and others.) To amend title 19 of the Social Security Act to require State inspection of public and private skilled nursing and intermediate care facilities at least once every 90 days and to require State enforcement of the rights of patients in such facilities .....	S. 1566
(Introduced by Mr. Moss for himself and others.) To allow States to use supplementary security income payments plus a State supplement of not less than \$100 per resident per month to provide care for residents in nonmedical shelter care facilities.....	S. 1555	(Introduced by Mr. Moss for himself and others.) To require that State plans under title 19 are ratified by both the State's legislative and executive branch before being presented to the Secretary for his approval; to require that such plans be posted and available to the public; to require the Secretary to annually review a State's compliance with such plan and to publish performance ratings for the States and creating a cause of action allowing title 19 recipients individually or as a class to bring suit against a State for specific performance when a State fails to comply with the provisions of its plan.....	S. 1567
(Introduced by Mr. Moss for himself and others.) To require physician visits to patients in skilled nursing facilities at least once every 30 days....	S. 1556		
(Introduced by Mr. Moss for himself and Mr. Hartke.) To amend titles 18 and 19 of the Social Security Act to require skilled nursing facilities to employ at least one registered professional nurse 24 hours per day, 7 days a week.....	S. 1557		

## MOSS, FRANK E., Utah—Continued

- (Introduced by Mr. Moss for himself and others.)  
To require HEW to establish a rating system for nursing homes participating in Federal programs as a guide to consumers..... S. 1568
- (Introduced by Mr. Moss for himself and others.)  
To amend title 19 of the Social Security Act to require States to establish ombudsman programs to investigate nursing home complaints and represent consumer interests..... S. 1569
- (Introduced by Mr. Moss for himself and others.)  
To amend the Social Security Act to provide for the establishment of an inspector general for health administration..... S. 1570
- (Introduced by Mr. Moss for himself and others.)  
To amend titles XVIII and XIX of the Social Security Act making unlawful the offer or receipt of consideration for the referral of patients, clients, or customers..... S. 1571
- (Introduced by Mr. Moss for himself and others.)  
To amend titles 18 and 19 of the Social Security Act to require strict controls for the handling of patients' accounts, personal expense moneys, and valuables..... S. 1572
- (Introduced by Mr. Moss for himself and Mr. Hartke.) To make unlawful the solicitation or acceptance of any gift, money, or consideration over and above the rates established by the States and to make unlawful the solicitation or acceptance of any gift, money, or donation as a pre-condition of admitting a patient to a long-time care facility..... S. 1573
- (Introduced by Mr. Moss for himself and others.)  
To amend title 19 of the Social Security Act to make certain requirements with respect to long-term care facility personnel compensated with Federal funds who are responsible for determining whether such institutions comply with health and safety standards required under such act..... S. 1574
- (Introduced by Mr. Moss for himself and others.)  
To amend the Social Security Act to require that payment forms submitted from nursing homes contain warnings with respect to penalties imposed under sections 1877 and 1009..... S. 1575
- (Introduced by Mr. Moss for himself and Mr. Hartke.) To continue 100-percent Federal financing of the State costs in inspecting nursing homes and to assist the States new enforcement tools such as a citation system and protective custodianship and other alternatives to license revocation... S. 1576
- (Introduced by Mr. Moss for himself and others.)  
To provide 100-percent Federal funding of financial audits of facilities participating in medicare and medicaid conducted by State personnel..... S. 1577
- (Introduced by Mr. Moss for himself and others.)  
To amend the Social Security Act to provide for a system of inspections of State inspection and enforcement mechanisms with regard to facilities receiving payments under titles XVIII and XIX... S. 1578
- (Introduced by Mr. Moss for himself and Mr. Hartke.) To authorize medicare or medicaid patients individually or as a class to bring suit for specific performance in Federal district court against a long-term care facility which is in violation of its provider agreement..... S. 1579
- (Introduced by Mr. Moss for himself and Mr. Hartke.) To authorize the States to incorporate financial incentives for good care within the context of their cost-related reimbursement formulae effective July 1, 1970..... S. 1580
- (Introduced by Mr. Moss for himself and others.)  
To amend the Social Security Act to improve the survey and certification process, rate-setting and fiscal audit methods, and general regulation of nursing homes and intermediate care facilities under the medicaid program, and to provide for medical, psychological, and social assessment of long-term care patients under both the medicare and medicaid programs..... S. 1581
- (Introduced by Mr. Church for himself and others.)  
To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program..... S. 1906
- (Introduced by Mr. Moss for himself and others.)  
To amend the Internal Revenue Code of 1954 to exempt from Federal income taxation a trust established by a taxpayer for the purpose of providing care for certain mentally incompetent relatives of the taxpayer..... S. 1960
- (Introduced by Mr. Ribicoff for himself and others.)  
To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care..... S. 2020
- (Introduced by Mr. Curtis for himself and others.)  
To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations..... S. 2475
- (Introduced by Mr. McGovern for himself and others.) To amend title XVIII of the Social Security Act to include, as a home health service, nutritional counseling provided by or under the supervision of a registered dietitian..... S. 2547
- (Introduced by Mr. McGovern for himself and others.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the State tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes..... S. 2875

## MOSS, FRANK E., Utah—Continued

## AMENDMENTS

(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2925	Establishing a ceiling on old oil at \$5.25 per barrel and on new oil at \$10 per barrel. 1½% of old oil may be reclassified as new oil each month, and the controlled price for new oil may be increased 5 cents per month.....	Amdt. 837 to H.R. 7715
To amend the Internal Revenue Code of 1954 to provide for the uniform treatment of certain outdoor advertising displays for income tax purposes.....	S. 2964	(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy-saving expenditures by homeowners.....	Amdt. 1316 to H.R. 7727
(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medical programs, and for other purposes.....	S. 3205	Re: Condemnation of outdoor advertising displays treated as condemnation of real property.....	Amdt. 1513 to H.R. 10612
(Introduced by Mr. Moss for himself and others.) To amend the Internal Revenue Code of 1954 to require the Secretary of the Treasury to provide taxpayers with an annual accounting of Federal expenditures .....	S. 3451	(Introduced by Mr. Hart of Colorado for himself and others.) Health protection tax on cigarettes..	Amdt. 1045 to H.R. 10612
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medical programs, and for other purposes.....	S. 3401	(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy saving expenditures by homeowners.....	Amdt. 1431 to H.R. 11893

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.) To disapprove 5 percent selling on social security cost-of-living increases.....	S. Con. Res. 2
(Introduced by Mr. Bayh for himself and others.) To express opposition to proposed curtailment of benefits under medicare.....	S. Con. Res. 24
(Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly .....	S. Con. Res. 86

## MUSKIE, EDMUND S., Maine

(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 525	(Introduced by Mr. Moss for himself and others.) To amend the Internal Revenue Code of 1954 to require the Secretary of the Treasury to provide taxpayers with an annual accounting of Federal expenditures .....	S. 8451
(Introduced by Mr. Case for himself and others.) To exempt State lotteries from certain Federal prohibitions and for other purposes.....	S. 1485	(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 3801
(Introduced by Mr. Moss for himself and others.) To amend the Social Security Act to provide for the updating of safety provision in skilled nursing facilities.....	S. 1563		
(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....	S. 1625		
(Introduced by Mr. Hathaway for himself and Mr. Muskie.) To amend the Tariff Schedules of the United States in order to change the customs treatment of certain woven fabrics of wool if products of an insular possession of the United States but imported into such possession as fabric for further processing .....	S. 1004	<b>SENATE CONCURRENT RESOLUTIONS</b>	
(Introduced by Mr. Hathaway for himself and others.) To amend sec. 501(c) (5) of the Internal Revenue Code of 1954.....	S. 2410	(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.....	S. Con. Res. 2
(Introduced by Mr. Muskie for himself and Mr. Hathaway.) To amend the Internal Revenue Code of 1954 to treat the noncash remuneration paid to certain workers on fishing boats as self-employment income for purposes of the Federal Insurance Contributions Act, and for purposes of Federal income tax withholding requirements....	S. 2518	(Introduced by Mr. Bayh for himself and others.) To express opposition to proposed curtailment of benefits under medicare.....	S. Con. Res. 24
(Introduced by Mr. Hathaway for himself and Mr. Muskie.) To amend title XVII of the Social Security Act to provide for the updating of the life safety requirements which are applicable to nursing homes.....	S. 2558	<b>SENATE RESOLUTIONS</b>	
(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations .....	S. 2832	(Introduced by Mr. Chiles for himself and others.) To have the President reconsider his announced intention of imposing under Presidential powers a tariff of up to \$3 a barrel on all imported oil and to permit the Congress to fully consider this proposal in conjunction with the other energy measures put forth by the President.....	S. Res. 11
(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2925	<b>SENATE JOINT RESOLUTIONS</b>	
(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to deny certain benefits to taxpayers who participate in or cooperate with the boycott of Israel.....	S. 3138	(Introduced by Mr. Kennedy for himself and others.) To require the submission and approval by the Congress of fees on oil imports.....	S.J. Res. 8
(Introduced by Mr. Packwood for himself and others.) To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.....	S. 3270	<b>AMENDMENTS</b>	
		(Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion for oil and gas with a 3,000 barrel per day exemption for independent producers. Royalty owners and producers with retail outlets or who are engaged in refining would not be entitled to this exemption .....	Amdt. 72 to H.R. 2166

## MUSKIE, EDMUND S., Maine—Continued

## AMENDMENTS—Continued

(Introduced by Mr. Hathaway for himself and others.) Provides that individuals engaged in small fishing operations on a share basis shall be covered under social security as self-employed persons rather than as employees.....	Amdt. 1075 to H.R. 7727
(Introduced by Mr. Ribicoff for himself and others.) Re: Lobbying by public charities.....	Amdt. 1611 to H.R. 10612
(Introduced by Mr. Muskie for himself and others.) Extension of \$35 credit per taxpayer and optional 2 percent of up to \$9,000 of taxable income tax Credit .....	Amdt. 1887 to H.R. 10612
(Introduced by Mr. Muskie for himself and others.) Extension of per person tax credit and alternative tax credit of 2 percent of the first \$9,000 of taxable income through September 30, 1977, and increase in the low-income allowance and percentage standard deduction.....	Amdt. 2012 to H.R. 10612
(Introduced by Mr. Percy for himself and others.) Restriction on the use of social security numbers..	Amdt. 2087 to H.R. 10612
(Introduced by Mr. Javits for himself and others.) Modification of provision granting additional 2% investment tax credit for employee stock ownership plans (ESOPs).....	Amdt. 2118 to H.R. 10612
(Introduced by Mr. Nelson for himself and others.) Modification of tax deferral system for Domestic International Sales Corporations (DISC's).....	Amdt. 2157 to H.R. 10612

NELSON, GAYLORD, Wisconsin

<p>(Introduced by Mr. Mathias for himself and others.) To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances.....</p>	<p>S. 80</p>	<p>(Introduced by Mr. Mondale for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the estate tax exemption, to provide that certain farmland included in the gross estate be valued according to its use as farmland, and for other purposes.....</p>	<p>S. 2394</p>
<p>(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....</p>	<p>S. 388</p>	<p>(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to revise and improve certain provisions thereof relating to estate and gift taxes.....</p>	<p>S. 2819</p>
<p>(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.....</p>	<p>S. 985</p>	<p>(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....</p>	<p>S. 2832</p>
<p>(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax simplification, reform, and relief for small business.....</p>	<p>S. 1119</p>	<p>(Introduced by Mr. Packwood for himself and Mr. Nelson.) To amend the Internal Revenue Code of 1954 to provide rules for Federal estate taxation more equitable than those presently in effect.....</p>	<p>S. 3139</p>
<p>(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954, and the Tax Reduction Act of 1974, to make permanent certain changes made by such act in the Internal Revenue Code which affect small businesses.....</p>	<p>S. 2149</p>	<p>(Introduced by Mr. Nelson for himself and Mr. Packwood.) To amend the Internal Revenue Code of 1954 to provide rules for Federal estate taxation more equitable than those presently in effect.....</p>	<p>S. 3140</p>
<p>(Introduced by Mr. McIntyre for himself and others.) To amend the provisions of the Social Security Act to consolidate the wages by employers for income tax withholding and old-age, survivors, and disability insurance purposes, and for other purposes.....</p>	<p>S. 2156</p>	<p>(Introduced by Mr. Mondale.) To amend the Internal Revenue Code of 1954 to provide for a common estate and gift tax credit in lieu of the present exemptions and to make other changes in the present estate and gift tax law.....</p>	<p>S. 3478</p>
<p>(Introduced by Mr. Bentsen for himself and others.) To amend the Employee Retirement Income Security Act of 1974 with respect to reporting requirements for small plans.....</p>	<p>S. 2344</p>	<p>(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....</p>	<p>S. 3501</p>
<b>AMENDMENTS</b>			
		<p>To increase the corporate surtax exemption to \$100,000 .....</p>	<p>Amdt. 92 to H.R. 2166</p>
		<p>To eliminate the ceiling used on machinery eligible for the investment credit.....</p>	<p>Amdt. 93 to H.R. 2166</p>
		<p>To permit increased investment credit for small business up to \$1 million on a graduated scale....</p>	<p>Amdt. 94 to H.R. 2166</p>
		<p>To increase amount of extra first year depreciation by a maximum of \$1,000.....</p>	<p>Amdt. 95 to H.R. 2166</p>



## NELSON, GAYLORD, Wisconsin—Continued

## AMENDMENTS—Continued

To increase earnings permitted to be accumulated by corporations from \$100,000 to \$150,000.....	Amdt. 96 to H.R. 2106	(Introduced by Mr. Nelson for himself and others.) Extension of individual income tax cuts; current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....	Amdt. 1037 to H.R. 10012
To permit "quickie" refunds of quarterly estimated taxes which have been sent to IRS if recession reduces the year's ultimate tax liability below what has already been paid.....	Amdt. 97 to H.R. 2106	(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....	Amdt. 1060 to H.R. 10012
To provide a temporary, 1-year "normal tax credit" on the first \$5,000 of corporation income, which offers a maximum benefit of up to \$1,100 (22 percent of \$5,000) to very small companies.....	Amdt. 98 to H.R. 2106	(Introduced by Mr. Kennedy for himself and others.) Extension of per person tax credit and alternative tax credit for 2 percent of the first \$9,000 of taxable income through Sept. 30, 1977..	Amdt. 1001 to H.R. 10012
To permit new partnerships to write off (deduct) their organizational expenditures over a period of 5 years.....	Amdt. 99 to H.R. 2106	(Introduced by Mr. Mondale for himself and others.) Substitute modification of maximum tax for individuals .....	Amdt. 1002 to H.R. 10012
(Introduced by Mr. Nelson for himself and Mr. Brock.) Re: Finance Committee provision granting temporary increase in corporate surtax exemption and reducing basic corporate tax rate to 18% to be made permanent.....	Amdt. 260 to H.R. 2106	(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC, and tax credit for the elderly.....	Amdt. 1005 to H.R. 10012
To extend from July 1, 1975 to July 15, 1975, the date by which the States of Wisconsin and New Hampshire must be in compliance with the adjustment assistance provisions of the Trade Act of 1974.....	Fl. amdt. to H.R. 6000	(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations .....	Amdt. 1076 to H.R. 10012
(Introduced by Mr. Cranston for himself and others.) To provide deduction for certain expenses of State legislators.....	Amdt. 1209 to H.R. 7727	(Introduced by Mr. Nelson for himself and others.) Revision of tax treatment of earnings of Domestic International Sales Corporations (DISC's).....	Amdt. 1088 to H.R. 10012
Relating to interest on certain bonds for wharves and docks.....	Amdt. 1288 to H.R. 7727	(Introduced by Mr. Hartke for himself and others.) Limitation on foreign tax credit claimed in connection with foreign oil-related income.....	Amdt. 2048 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) To extend special unemployment assistance and payments to States.....	Amdt. 2363 to H.R. 10210	(Introduced by Mr. Kennedy for himself and others.) Revision of retirement income credit.....	Amdt. 2046 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Recipients of retirement benefits and National Study Commission.....	Amdt. 2366 to H.R. 10210	Incentive stock option election.....	Amdt. 2075 to H.R. 10012
To provide for extension of the Special Unemployment Assistance Program.....	Fl. amdt. to H.R. 10210	Modification of stock ownership rules for shareholders of Subchapter S corporations.....	Amdt. 2076 to H.R. 10012
To prohibit payments to individuals who receive any retirement income from private or government source .....	Fl. amdt. to H.R. 10210	Deficiency dividend procedure for small business investment companies electing to be taxed as regulated investment companies.....	Amdt. 2077 to H.R. 10012
(Introduced by Mr. Ribicoff for himself and others.) Re: Lobbying by public charities.....	Amdt. 1641 to H.R. 10012	Modification of rules regarding disclosure of business income tax returns and tax return information to Federal agencies engaged in nontax Federal law enforcement.....	Amdt. 2147 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment striking House LAL provisions.....	Amdt. 1875 to H.R. 10012	(Introduced by Mr. Nelson for himself and others.) Modification of tax deferral system for domestic International Sales Corporations (DISC's).....	Amdt. 2157 to H.R. 10012
(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment modifying House minimum tax provisions .....	Amdt. 1893 to H.R. 10012	To modify stock ownership rules for shareholders of so-called subchapter S corporations.....	Fl. amdt. to H.R. 10012
(Introduced by Mr. Kennedy for himself and others.) Substitute amendment for Finance Committee amendment striking House LAL provisions.....	Amdt. 1908 to H.R. 10012	To restate Limitation on Artificial Accounting Losses (LAL) provisions.....	Fl. amdt. to H.R. 10012

## NELSON GAYLORD, Wisconsin—Continued

## AMENDMENTS—Continued

To make foreign sales of military products ineligible  
for DISC benefits..... Fl. amdt. to  
H.R. 10612

To modify tax deferral system for Domestic Inter-  
national Sales Corporation..... Fl. amdt. to  
H.R. 10612

?

## SENATE RESOLUTIONS

(Introduced by Mr. Ribicoff for himself and others.)  
To protect the ability of the United States to  
trade abroad..... S. Res. 265

(Introduced by Mr. Nelson for himself and others.)  
To designate at the Department of the Treasury  
and in the Congress an expert on long-range tax  
simplification and tax reform for small business... S. Res. 306

## NUNN, SAM, Georgia

(Introduced by Mr. Thurmond for himself and others.) To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.....	S. 361	(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medical programs, and for other purposes.....	S. 3801
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....	S. 410		
<b>AMENDMENTS</b>			
(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the estate tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes .....	S. 1173	(Introduced by Mr. Biden for himself and others.) To strike title I of the bill, "Refund of 1974 Individual Income Taxes".....	Amdt. 271 to H.R. 2166
(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to provide for tax credits for certain applications of solar energy equipment, and for other purposes...	S. 1379	To give the State of Georgia time to resolve a problem regarding the treatment of child support collections for purposes of reimbursement.....	Fl. amdt. to H.R. 14484
<b>SENATE RESOLUTIONS</b>			
(Introduced by Mr. Curtis for himself and others.) To amend title IV of the Social Security Act to improve and make more realistic various provisions relating to eligibility for aid to families with dependent children and the administration of the aid to families with dependent children program, and for other purposes.....	S. 1719	(Introduced by Mr. Nelson for himself and others.) To designate at the Department of the Treasury and in the Congress an expert on long-range tax simplification and tax reform for small business...	S. Res. 306
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954, and the Tax Reduction Act of 1974, to make permanent certain changes made by such act in the Internal Revenue Code which affect small businesses.....	S. 2149		
(Introduced by Mr. McIntyre for himself and others.) To amend the provisions of the Social Security Act to consolidate the wages by employers for income tax withholding and old-age, survivors, and disability insurance purposes, and for other purposes.....	S. 2156		
To revise and improve the child support program established by part D of title IV of the Social Security Act.....	S. 2248		
(Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to revise and improve certain provisions thereof relating to estate and gift taxes.....	S. 2819		
(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2925		
(Introduced by Mr. Laxalt for himself and others.) To amend medicare and medical provisions so they relate to rural health care facilities.....	S. 3061		

PACKWOOD, BOB, Oregon

<p>(Introduced by Mr. Brock for himself and others.) To amend the State and Local Fiscal Assistance Act of 1972 to make Federal revenue sharing a permanent program to provide for periodic increases in the dollar amounts of revenue returned to the States under that act to offset the effects of inflation, and to eliminate certain restrictions on the purposes for which local governments may use funds obtained under the act.....</p>	S. 11	<p>(Introduced by Mr. McIntyre for himself and others.) To amend the provisions of the Social Security Act to consolidate the wages by employers for income tax withholding and old-age, survivors, and disability insurance purposes, and for other purposes.....</p>	S. 2156
<p>(Introduced by Mr. Mathias for himself and others.) To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances .....</p>	S. 80	<p>(Introduced by Mr. Hartke for himself and others.) To amend sec. 4040 of the Internal Revenue Code of 1954 to change the excise tax on the investment income of private foundations from 4 percent to 2 percent.....</p>	S. 2348
<p>To amend the Internal Revenue Code of 1954 to provide for the adjustment of the individual income tax tables, the standard deduction, and the personal exemption deduction when necessary to reflect inflation.....</p>	S. 148	<p>(Introduced by Mr. Packwood for himself and others.) To provide that income from certain public entertainment activities conducted by organizations described in section 501(c) (3), (4), or (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.....</p>	S. 2404
<p>(Introduced by Mr. Packwood for himself and Mr. Ribicoff.) To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns...</p>	S. 149	<p>(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....</p>	S. 2475
<p>(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax treatment for recognized Indian tribes as are applicable to other governmental units.....</p>	S. 386	<p>(Introduced by Mr. Packwood for himself and others.) To amend the Internal Revenue Code of 1954 to provide the same tax exemptions and general tax treatment to Indian tribes performing Government functions as are applicable to other governmental units.....</p>	S. 2664
<p>(Introduced by Mr. Packwood for himself and Mr. Hatfield.) To exclude from taxation capital gains resulting from the condemnation of the Klamath Indian forest lands.....</p>	S. 387	<p>(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....</p>	S. 2832
<p>(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.</p>	S. 985	<p>(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to deny certain benefits to taxpayers who participate in or cooperate with the boycott of Israel.....</p>	S. 3138
<p>(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....</p>	S. 1625	<p>(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....</p>	S. 3801
		<p>(Introduced by Mr. Packwood for himself and Mr. Ribicoff.) To amend the Internal Revenue Code of 1954 with respect to amounts received on certain loans of securities.....</p>	S. 3911
<b>AMENDMENTS</b>			
	S. 985	<p>To increase tax rebate to \$500 maximum, increase in investment tax credit.....</p>	Amdt. 150 to H.R. 2166
	S. 1625	<p>(Introduced by Mr. Packwood for himself and Mr. Domenici.) To increase tax rebate to \$500 maximum, increase in tax investment credit.....</p>	Amdt. 159 to H.R. 2166

## PACKWOOD, BOB, Oregon—Continued

## AMENDMENTS—Continued

(Introduced by Mr. Cranston for himself and others.) To provide deduction for certain expenses of State legislators.....	Amdt. 1209 to H.R. 7727
(Introduced by Mr. Packwood for himself and others.) To provide tax treatment of income from certain public entertainment activities conducted by county or State fairs.....	Amdt. 1238 to H.R. 7727
(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy-saving expenditures by homeowners.....	Amdt. 1316 to H.R. 7727
(Introduced by Mr. Packwood for himself and Mr. Bartlett.) To delete implementation of Federal day care staffing ratios.....	Amdt. 1357 to H.R. 9503
(Introduced by Mr. Ribicoff for himself and others.) Re: Lobbying by public charities.....	Amdt. 1641 to H.R. 10612
(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy saving expenditures by homeowners.....	Amdt. 1431 to H.R. 11893
To direct the Secretary of the Treasury to report to the Congress within 1 year after enactment whether any tax shelters of a substantial nature remain after enactment.....	Fl. amdt. to H.R. 10612
To require the Secretary of Commerce to report to the Congress on the effect on employment in the United States of the deferral of tax on unremitted earnings of foreign corporations controlled by U.S. shareholders.....	Fl. amdt. to H.R. 10612
To retain 30-percent tax on interest paid to foreigners, other than bank interest, and extending for 3 years, until Dec. 31, 1970, exemptions from tax for interest paid to foreigners by banks.....	Fl. amdt. to H.R. 10612
Re: Methods of accounting for depreciation of expenditures for installation of railroad ties.....	Fl. amdt. to H.R. 10612
Re: Revision of a State tax.....	Fl. amdt. to H.R. 10612
To reduce from 5 quarts to 1 quart the amount of liquor a foreigner can bring into the United States duty free.....	Fl. amdt. to H.R. 12254

## SENATE RESOLUTIONS

(Introduced by Mr. Packwood for himself and others.) To clarify that the individual income tax rebate provided by the Tax Reduction Act of 1975, Public Law 94-12, is intended not to be subject to State income taxes.....	S. Res. 158
(Introduced by Mr. Ribicoff for himself and others.) To protect the ability of the United States to trade abroad.....	S. Res. 265

PASTORE, JOHN O., Rhode Island

- (Introduced by Mr. Kennedy for himself and others.) To create a national system of health security ----- S. 8
- (Introduced by Mr. Inouye for himself and others.) To allow an additional income exemption for a taxpayer or his spouse who is deaf or deaf-blind... S. 107
- (Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes..... S. 388
- (Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles..... S. 525
- (Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits. S. 985
- (Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder..... S. 1183
- (Introduced by Mr. Case for himself and others.) To exempt State lotteries from certain Federal prohibitions and for other purposes..... S. 1485
- (Introduced by Mr. Ribicoff for himself and others.) To amend the Federal Unemployment Tax Act to provide a 5-year moratorium on application of the penalty imposed (through a reduction in the credit allowed employers against the Federal unemployment tax) by existing law on States which have failed to make timely repayment of certain advances made to the States unemployment account..... S. 1503
- (Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program..... S. 1906

- (Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care..... S. 2020
- (Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to provide for the furnishing of outpatient rehabilitation services..... S. 2506
- (Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors... S. 3036
- (Introduced by Mr. Inouye for himself and Mr. Pastore.) To amend titles XVIII and XIX of the Social Security Act to provide for the coverage of certain social work services under the supplementary medical insurance benefits program and the medicare program..... S. 3470

SENATE CONCURRENT RESOLUTIONS

- (Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases..... S. Con. Res. 2
- (Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly ----- S. Con. Res. 86

SENATE JOINT RESOLUTIONS

- (Introduced by Mr. Kennedy for himself and others.) To require the submission and approval by the Congress of fees on oil imports..... S.J. Res. 8

AMENDMENTS

- (Introduced by Mr. Pastore for himself and others.) Amdt. 177 to H.R. 2166  
To provide retroactive social security increase....
- (Introduced by Mr. Pastore for himself and others.) Amdt. 241 to H.R. 2166  
To provide a retroactive social security increase...
- (Introduced by Mr. Inouye for himself and others.) Amdt. 1829 to H.R. 10612  
Deletion of limitation on deductions for foreign conventions .....
- (Introduced by Mr. Helms for himself and others.) Amdt. 1879 to H.R. 10612  
Deletion of \$50 floor on individual deduction for State and local gasoline taxes.....

## PEARSON, JAMES B., Kansas

<p>To amend the Internal Revenue Code of 1954 to provide an additional investment credit for property which will assist employment opportunities in counties designated as balanced growth areas under State law.....</p>	<p>S. 1594</p>	<p>(Introduced by Mr. Pearson for himself and Mr. Mathias.) Deferral of application of House L.A.I. provisions for oil and gas property.....</p>	<p>Amdt. 1889 to H.R. 10612</p>
<p>(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....</p>	<p>S. 2020</p>		
<p>To amend the Internal Revenue Code of 1954 to provide that a spouse's services shall be taken into account in determining the consideration furnished to acquire jointly owned property for purposes of the Federal estate tax, to increase the exemption for estate tax purposes, and to allow an estate tax deduction with respect to certain family farms and small business interests held by a decedent.....</p>	<p>S. 2879</p>		
<p>(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....</p>	<p>S. 2925</p>		
<p>(Introduced by Mr. Pearson for himself and others.) To amend title XIX of the Social Security Act to repeal the provisions, relating to consent by States to certain suits, which were included in such title by reason of the enactment of section 111 of Public Law 94-182.....</p>	<p>S. 3292</p>		
<p>(Introduced by Mr. Pearson for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for services furnished by physician extenders.....</p>	<p>S. 3644</p>		

## AMENDMENTS

<p>To provide for a permanent 10-percent investment tax credit for job-creating industries in balanced growth areas.....</p>	<p>Amdt. 8 to H.R. 2166</p>
<p>(Introduced by Mr. Bentsen for himself and others.) To limit allowance for percentage depletion for oil and natural gas production.....</p>	<p>Amdt. 176 to H.R. 2166</p>
<p>To impose a deregulation tax on domestic crude oil and natural gas unless certain profits are "plowed back" in new energy production.....</p>	<p>Amdt. 676 to H.R. 6960</p>
<p>Additional 3% investment credit for property in balanced growth areas.....</p>	<p>Amdt. 1852 to H.R. 10612</p>

## PELL, CLAIBORNE, Rhode Island

- (Introduced by Mr. Kennedy for himself and others.) To create a national system of health security ----- S. 8
- (Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide that certain persons, who have innocently entered into a legally defective marriage to an insured individual and have lived with such individual as his husband or wife for at least 5 years, shall be treated, for benefit purposes, as if such marriage had been legally valid..... S. 114
- To require congressional approval of oil import fees.. S. 140
- To provide for a study of the feasibility of allowing individuals, during their working years, voluntarily to make additional contributions to the social security program established by title II of the Social Security Act and during retirement to receive additional social security benefits based on such additional contributions..... S. 352
- (Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over..... S. 410
- (Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles..... S. 525
- (Introduced by Mr. Humphrey for himself and others.) To amend the Internal Revenue Code with respect to nonrecognition of gain from the sale or exchange of a residence..... S. 567
- (Introduced by Mr. Moss for himself and others.) To allow the use of certain funds authorized to be appropriated for expenditure from the highway trust fund and apportioned to the States pursuant to title 23, United States Code, without matching State or local funds..... S. 681
- (Introduced by Mr. Javits for himself and others.) To amend the Emergency Unemployment Compensation Act of 1974 so as to increase from 18 to 26 the maximum number of weeks for which an individual may receive emergency compensation thereunder..... S. 706
- (Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits... S. 985
- (Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder..... S. 1183
- (Introduced by Mr. Case for himself and others.) To exempt State lotteries from certain Federal prohibitions and for other purposes..... S. 1485
- (Introduced by Mr. Ribicoff for himself and others.) To amend the Federal Unemployment Tax Act to provide a 5-year moratorium on application of the penalty imposed (through a reduction in the credit allowed employers against the Federal unemployment tax) v existing law on States which have failed to make timely repayment of certain advances made to the States unemployment account..... S. 1502
- (Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare..... S. 1504
- (Introduced by Mr. Pell for himself and others.) To amend title 19 of the Social Security Act to require State inspection of public and private skilled nursing and intermediate care facilities at least once every 90 days and to require State enforcement of the rights of patients in such facilities..... S. 1566
- (Introduced by Mr. Moss for himself and others.) To amend the Social Security Act to provide for a system of inspections of State inspection and enforcement mechanisms with regard to facilities receiving payments under titles XVIII and XIX.. S. 1578
- (Introduced by Mr. Moss for himself and others.) To amend the Social Security Act to improve the survey and certification process, rate-setting and fiscal audit methods, and general regulation of nursing homes and intermediate care facilities under the medicaid program, and to provide for medical, psychological, and social assessment of long-term care patients under both the medicare and medicaid programs..... S. 1581
- (Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to revise the provisions relating to automatic cost-of-living increases in benefits, and for other purposes ..... S. 1992
- (Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care..... S. 2020
- (Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954, and the Tax Reduction Act of 1974, to make permanent certain changes made by such act in the Internal Revenue Code which affect small businesses..... S. 2149



## PELL, CLAIBORNE, Rhode Island—Continued

(Introduced by Mr. Javits for himself and others.)  
To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older..... S. 2157

(Introduced by Mr. Pell for himself and Mr. Humphrey.) To amend title II of the Social Security Act to provide that a beneficiary shall (if otherwise qualified) be entitled to a prorated benefit for the month in which he (or the insured individual) dies..... S. 2291

(Introduced by Mr. Church for himself and others.)  
To amend the Social Security Act to freeze medicare deductibles..... S. 2446

(Introduced by Mr. Ribicoff for himself and others.)  
To amend title XVIII of the Social Security Act to provide for the furnishing of outpatient rehabilitation services..... S. 2506

To amend the Tariff Act of 1930 to increase the dollar value of merchandise eligible for informal entry and to change certain bonding requirements..... S. 2921

(Introduced by Mr. Stone for himself and others.)  
To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors... S. 3036

(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes..... S. 3205

(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes..... S. 3801

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.)  
To disapprove 5-percent ceiling on social security cost-of-living increases..... S. Con. Res. 2

(Introduced by Mr. Bayh for himself and others.)  
To express opposition to proposed curtailment of benefits under medicare..... S. Con. Res. 24

(Introduced by Mr. Church for himself and others.)  
To oppose increases in medical costs for the elderly ..... S. Con. Res. 86

## SENATE JOINT RESOLUTIONS

(Introduced by Mr. Kennedy for himself and others.) To require the submission and approval by the Congress of fees on oil imports..... S.J. Res. 3

(Introduced by Mr. Magnuson for himself and others.) To regulate commerce by prohibiting the importation into the United States of any fish products by any foreign enterprise which engages in commercial whaling activities, and for other purposes ..... S.J. Res. 81

## SENATE RESOLUTIONS

(Introduced by Mr. Chiles for himself and others.)  
To have the President reconsider his announced intention of imposing under Presidential powers a tariff of up to \$3 a barrel on all imported oil and to permit the Congress to fully consider this proposal in conjunction with the other energy measures put forth by the President..... S. Res. 11

## AMENDMENTS

(Introduced by Mr. Pastore for himself and others.) Amdt. 177 to  
To provide a retroactive social security increase... H.R. 2166

(Introduced by Mr. Domenici for himself and others.) To permit tax credit and deductions for expenses improving thermal design of taxpayer's residence ..... Amdt. 191 to  
H.R. 2166

(Introduced by Mr. Pastore for himself and others.) Amdt. 241 to  
To provide retroactive social security increase.... H.R. 2166

(Introduced by Mr. Brooke for himself and others.) Amdt. 1316 to  
To provide a tax credit for energy-saving expenditures by homeowners..... H.R. 7727

(Introduced by Mr. Cranston for himself and others.)  
To provide optional medicare protection to spouses aged 60 to 64 of medicare beneficiaries and other persons aged 60 to 64 entitled to benefits under the Social Security Act..... Amdt. 1287 to  
H.R. 10284

## PELL, CLAIBORNE, Rhode Island—Continued

## AMENDMENTS—Continued

(Introduced by Mr. Pell for himself and others.)	
To establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.....	Amdt. 1282 to H.R. 10727
(Introduced by Mr. Inouye for himself and others.)	
Deletion of limitation on deductions for foreign conventions .....	Amdt. 1820 to H.R. 10612
(Introduced by Mr. Brooke for himself and others.)	
Tax credit for insulation and other energy conserving alterations of principal residence.....	Amdt. 1032 to H.R. 10612
(Introduced by Mr. Brooke for himself and others.)	
Extension of tax credit for residential insulation to other energy-conserving alterations of a principal residence.....	Amdt. 2136 to H.R. 10612
(Introduced by Mr. Brooke for himself and others.)	
Extension of tax credit for residential insulation to certain additional specific items.....	Amdt. 2137 to H.R. 10612
(Introduced by Mr. Brooke for himself and others.)	
To provide a tax credit for energy saving expenditures by homeowners.....	Amdt. 1431 to H.R. 11803

## PERCY, CHARLES H., Illinois

- (Introduced by Mr. Moss for himself and others.)  
To amend the State and Local Fiscal Assistance Act of 1972 to make Federal revenue sharing a permanent program to provide for periodic increases in the dollar amounts of revenue returned to the States under that act to offset the effects of inflation, and to eliminate certain restrictions on the purposes for which local governments may use funds obtained under the act..... S. 11
- (Introduced by Mr. Weicker for himself and others.)  
To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes..... S. 109
- (Introduced by Mr. Scott of Pennsylvania for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally-assisted programs... S. 445
- (Introduced by Mr. Bayh for himself and others.)  
To amend title XVIII of the Social Security Act to provide for coverage under part B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer..... S. 451
- (Introduced by Mr. Percy for himself and Mr. Taft.)  
To establish an automobile efficiency tax incentive program, and for other purposes..... S. 635
- To terminate the Highway Trust Fund..... S. 636
- To amend the Internal Revenue Code of 1954 to repeal the tax deduction for State and local gasoline taxes..... S. 637
- To amend the Internal Revenue Code of 1954 to increase Federal excise taxes on gasoline, tobacco, and alcohol, and to provide a credit against tax for the increased gasoline tax paid..... S. 638
- To amend the Internal Revenue Code of 1954 to provide income tax relief for small businesses... S. 639
- To amend the Internal Revenue Code of 1954 to require the dyeing of heating fuel oil..... S. 640
- (Introduced by Mr. Fong for himself and others.)  
To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65..... S. 829
- (Introduced by Mr. Moss for himself and others.)  
To amend title XIX of the Social Security Act to require any nursing home, which provides services under any State program under such title, to submit to the State agency administering such a program report of costs and a financial statement, both audited by a certified public accountant reflecting the operation of such nursing home..... S. 1164
- (Introduced by Mr. Moss for himself and others.)  
To amend title XIX of the Social Security Act to require any nursing home, which provides services under State plans approved under such title, fully to disclose to the State licensing agency the identity of each person who has any ownership interest in such home or is the owner (in whole or in part) of any mortgage, deed, or trust, note, or other obligation secured (in whole or in part) by such home..... S. 1166
- To amend the Social Security Act to provide for the furnishing of rehabilitative services to inpatients of long-term care facilities..... S. 1270
- (Introduced by Mr. Percy for himself and Mr. Clark.) To amend the Social Security Act to direct the Secretary of Health, Education, and Welfare to develop standards relating to the rights of patients in certain medical facilities..... S. 1273
- To amend the Social Security Act so as to make permanent certain temporary provisions relating to inspections of long-term care institutions, to provide for the publication of certain information regarding such institutions, and requiring that such institutions provide certain training for their nonprofessional employees as a condition of participation in the medicare and medicaid programs... S. 1274
- To amend title XIX of the Social Security Act to impose certain requirements relating to the discharge or transfer of medicaid patients from skilled nursing or intermediate care facilities, and for other purposes..... S. 1275
- To amend title XVIII of the Social Security Act to provide for the establishment of a Nursing Home Affairs Advisory Council..... S. 1276
- (Introduced by Mr. Case for himself and others.)  
To exempt State lotteries from certain Federal prohibitions and for other purposes..... S. 1485
- (Introduced by Mr. Moss for himself and Mr. Percy.) To allow States to use supplementary security income payments plus a State supplement of not less than \$100 per resident per month to provide care for residents in nonmedical shelter care facilities..... S. 1555
- (Introduced by Mr. Moss for himself and Mr. Percy.) To amend titles 18 and 19 of the Social Security Act to require skilled nursing facilities to provide medically related social services..... S. 1561
- (Introduced by Mr. Moss for himself and Mr. Percy.) To require that State plans under title 19 are ratified by both the State's legislative and executive branch before being presented to the Secretary for his approval; to require that such plans be posted and available to the public; to require the Secretary to annually review a State's compliance with such plan and to publish performance ratings for the States and creating a cause of action allowing title 19 recipients individually or as a class to bring suit against a State for specific performance when a State fails to comply with the provisions of its plan.... S. 1567

## PERCY, CHARLES H., Illinois—Continued

(Introduced by Mr. Moss for himself and Mr. Percy.) To require HEW to establish a rating system for nursing homes participating in Federal programs as a guide to consumers.....	S. 1568	To amend the Internal Revenue Code of 1954 to increase the Federal excise tax on gasoline, to make such tax, as increased, a permanent tax, to provide that revenues derived from the increase in and extension of, such tax are credited to the general fund rather than to the Highway Trust Fund, and to provide a credit for the increased tax paid with respect to not more than 500 gallons of gasoline purchased each year by the taxpayer...	S. 2047
(Introduced by Mr. Moss for himself and Mr. Percy.) To amend title 19 of the Social Security Act to require States to establish ombudsman programs to investigate nursing home complaints and represent consumer interests.....	S. 1569	(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the conservation of gasoline by increasing the Federal excise tax on gasoline and to provide a tax credit which is refundable without regard to liability for an amount equal to the amount of increased tax which would be paid on 350 gallons of gasoline per person.....	S. 2120
(Introduced by Mr. Moss for himself and Mr. Percy.) To amend the Social Security Act to provide for the establishment of an inspector general for health administration.....	S. 1570	(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....	S. 2157
(Introduced by Mr. Moss for himself and others.) To amend titles XVIII and XIX of the Social Security Act making unlawful the offer or receipt of consideration for the referral of patients, clients, or customers.....	S. 1571	To amend sec. 4940 of the Internal Revenue Code of 1954 to change the excise tax on the investment income of private foundations from 4 percent to 2 percent.....	S. 2348
(Introduced by Mr. Moss for himself and Mr. Percy.) To amend titles 18 and 19 of the Social Security Act to require strict controls for the handling of patients' accounts, personal expense moneys, and valuables.....	S. 1572	(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to permit an individual who is an active participant in a retirement plan to claim the deduction for retirement savings for amounts contributed by him to an individual retirement account, for an individual retirement annuity, or for a retirement bond, to the extent that the amounts paid by him or on his behalf under the retirement plan does not equal the maximum amount of the retirement savings deduction to which he would be entitled if he were not an active participant of such plan...	S. 2428
(Introduced by Mr. Moss for himself and Mr. Percy.) To amend title 19 of the Social Security Act to make certain requirements with respect to long-term care facility personnel compensated with Federal funds who are responsible for determining whether such institutions comply with health and safety standards required under such act.....	S. 1574	(Introduced by Mr. Long for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medicaid program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes.....	S. 2470
(Introduced by Mr. Moss for himself and Mr. Percy.) To amend the Social Security Act to require that payment forms submitted from nursing homes contain warnings with respect to penalties imposed under sections 1877 and 1909.....	S. 1575	(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....	S. 2475
(Introduced by Mr. Moss for himself and Mr. Percy.) To provide 100-percent Federal funding of financial audits of facilities participating in medicare and medicaid conducted by State personnel.....	S. 1577	(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to provide for the furnishing of outpatient rehabilitation services.....	S. 2506
(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....	S. 1625		
(Introduced by Mr. Taft for himself and others.) To require that States, which receive Federal payments with respect to any State welfare program, consent to suit in the Federal courts in actions brought against the State by claimants for the aid for assistance provided under such program.....	S. 1856		
To amend the Internal Revenue Code of 1954 to provide tax incentives for the manufacture, importation, and purchase of automobiles which use fuel efficiently, and for other purposes.....	S. 2046		



## PROXMIRE, WILLIAM, Wisconsin

(Introduced by Mr. Magnuson for himself and others.) To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the disclosure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the administration of the internal revenue laws, and for other purposes.....

S. 2342

(Introduced by Mr. McIntyre for himself and others.) To provide for the uniform application of the tax laws to all financial institutions and a credit for interest from qualifying real property loans .....

S. 2772

(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....

S. 2025

(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to deny certain benefits to taxpayers who participate in or cooperate with the boycott of Israel.....

S. 3138

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.....

S. Con. Res. 2

## AMENDMENTS

(Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion for oil and gas with a 3,000 barrel per day exemption for independent producers. Royalty owners and producers with retail outlets or who are engaged in refining would not be entitled to this exception .....

Amdt. 72 to  
H.R. 2166

(Introduced by Mr. Eagleton for himself and others.) To rescind the present \$2 tariff on oil and remove the President's authority to impose any future tariffs or fees on imported petroleum or petroleum products.....

Amdt. 855 to  
H.R. 7706

(Introduced by Mr. Eagleton for himself and others.) To rescind the present \$7 tariff on oil and remove the President's authority to impose any future tariffs or fees on imported petroleum or petroleum products.....

Amdt. 850 to  
H.R. 7715

(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment striking House LAL provisions.....

Amdt. 1875 to  
H.R. 10612

(Introduced by Mr. Nelson for himself and others.) Substitute amendment for Finance Committee amendment modifying House minimum tax provisions .....

Amdt. 1803 to  
H.R. 10612

(Introduced by Mr. Nelson for himself and others.) Extension of individual income tax cuts; current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....

Amdt. 1037 to  
H.R. 10612

(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC; and tax credit for the elderly.....

Amdt. 1000 to  
H.R. 10612

(Introduced by Mr. Kennedy for himself and others.) Extension of per person tax credit and alternative tax credit for 2 percent of the first \$9,000 of taxable income through Sept. 30, 1977..

Amdt. 1001 to  
H.R. 10612

(Introduced by Mr. Mondale for himself and others.) Substitute modification of maximum tax for individuals .....

Amdt. 1902 to  
H.R. 10612

(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations; limitation on foreign tax credit for taxes paid on foreign oil related income; revision of DISC, and tax credit for the elderly.....

Amdt. 1005 to  
H.R. 10612

(Introduced by Mr. Nelson for himself and others.) Current taxation of income of controlled foreign corporations .....

Amdt. 1976 to  
H.R. 10612

(Introduced by Mr. Nelson for himself and others.) Revision of tax treatment of earnings of Domestic International Sales Corporations (DISC's).....

Amdt. 1088 to  
H.R. 10612

(Introduced by Mr. Hartke for himself and others.) Limitation on foreign tax credit claimed in connection with foreign oil-related income.....

Amdt. 2043 to  
H.R. 10612

(Introduced by Mr. Kennedy for himself and others.) Revision of retirement income credit.....

Amdt. 2046 to  
H.R. 10612

(Introduced by Mr. Javits for himself and others.) Modification of provision granting additional 2% investment tax credit for employee stock ownership plans (ESOP's).....

Amdt. 2118 to  
H.R. 10612

(Introduced by Mr. Kennedy for himself and others.) Deletion of provision allowing consolidated returns for life and mutual insurance companies .....

Amdt. 2120 to  
H.R. 10612

To return the revenue-sharing money to individual Federal income-tax payers unless the State legislatures, by law, specify that the funds should be distributed to the State and local units of government according to the revenue-sharing formula; and to allow a State legislature to split the money by allowing a part of it to go for revenue sharing and a part of it returned as a tax refund.....

Amdt. 1653 to  
H.R. 13307

## RANDOLPH, JENNINGS, West Virginia

- (Introduced by Mr. Kennedy for himself and others.) To create a national system of health security ----- S. 3
- (Introduced by Mr. Inouye for himself and others.) To amend the Social Security Act to provide that certain persons, who have innocently entered into a legally defective marriage to an insured individual and have lived with such individual as his husband or wife for at least 5 years, shall be treated, for benefit purposes, as if such marriage had been legally valid.----- S. 114
- (Introduced by Mr. Inouye for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by part B of such title.----- S. 123
- (Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.----- S. 388
- (Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.----- S. 390
- (Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.----- S. 525
- (Introduced by Mr. Fong for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.----- S. 829
- (Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.----- S. 1183
- (Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare ----- S. 1504
- (Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.----- S. 1906
- (Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.----- S. 2157
- (Introduced by Mr. Church for himself and others.) To amend the Social Security Act to freeze medicare deductibles.----- S. 2446
- (Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.----- S. 2475
- (Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to provide for the furnishing of outpatient rehabilitation services.----- S. 2506
- (Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax incentive to stimulate increased employment in the private sector.----- S. 2629
- (Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to continue the present rates of certain taxes used to provide revenue to the highway trust fund for an additional two years, and to amend the Highway Revenue Act of 1956 to continue such fund for the same period.----- S. 2729
- (Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.----- S. 2832
- (Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.----- S. 3205
- (Introduced by Mr. Pearson for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for services furnished by physician extenders.----- S. 3644
- (Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.----- S. 3801

## RANDOLPH, JENNINGS, West Virginia—Continued

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.)  
 To disapprove 5-percent ceiling on social security  
 cost-of-living increases..... S. Con. Res. 2

(Introduced by Mr. Bayh for himself and others.)  
 To express opposition to proposed curtailment of  
 benefits under medicare..... S. Con. Res. 24

(Introduced by Mr. Church for himself and others.)  
 To oppose increases in medical costs for the  
 elderly ..... S. Con. Res. 86

## AMENDMENTS

(Introduced by Mr. Bentsen for himself and others.)  
 To limit allowance for percentage depletion for  
 oil and natural gas production..... Amdt. 176 to  
 H.R. 2166

Re: Armed Forces health professionals scholar-  
 ship exclusion..... Amdt. 1639 to  
 H.R. 10612



## RIBICOFF, ABRAHAM, Connecticut

- (Introduced by Mr. Dole for himself and others.)  
To amend title XVI of the Social Security Act so as to provide for the referral, for appropriate services provided by other State agencies, of blind or disabled children who are receiving supplemental security income benefits.....
- S. 10
- (Introduced by Mr. Inouye for himself and others.)  
To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by part B of such title.....
- S. 123
- (Introduced by Mr. Packwood for himself and Mr. Ribicoff.) To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns..
- S. 140
- (Introduced by Mr. Church for himself and others.)  
To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....
- S. 388
- (Introduced by Mr. Church for himself and others.)  
To amend the Internal Revenue Code of 1954 to revise the retirement income credit and to increase the amount of such credit.....
- S. 389
- (Introduced by Mr. Church for himself and others.)  
To provide a program of income tax counseling for elderly individuals.....
- S. 390
- To amend sec. 1504 of the Internal Revenue Code of 1954, as amended.....
- S. 395
- (Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....
- S. 410
- (Introduced by Mr. Scott of Pennsylvania, for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally-assisted programs .....
- S. 445
- (Introduced by Mr. Ribicoff for himself and others.)  
To amend the Social Security Act to freeze medicare deductibles.....
- S. 525
- (Introduced by Mr. Church for himself and others.)  
To make changes in the treatment of foreign income, to promote the development of an open, nondiscriminatory, and fair world economic system, to stimulate the economic growth of the United States, and for other purposes.....
- S. 651
- (Introduced by Mr. Bentsen for himself and others.)  
To provide an income tax credit for savings for the payment of postsecondary educational expenses.....
- S. 606
- (Introduced by Mr. Javits for himself and others.)  
To amend the Emergency Unemployment Compensation Act of 1974 so as to increase from 18 to 26 the maximum number of weeks for which an individual may receive emergency compensation thereunder.....
- S. 706
- (Introduced by Mr. Fong for himself and others.)  
To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....
- S. 829
- (Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1960; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.....
- S. 985
- To amend the Internal Revenue Code of 1954 to allow a business deduction under section 162 for certain ordinary and necessary expenses incurred to enable an individual to be gainfully employed.....
- S. 1171
- (Introduced by Mr. Hartke for himself and others.)  
To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....
- S. 1183
- To amend the Internal Revenue Code of 1954 to provide for licensing of income tax return preparers..
- S. 1401
- (Introduced by Mr. Ribicoff for himself and Mr. Schweiker.) Comprehensive Medicare Reform Act of 1975.....
- S. 1456
- (Introduced by Mr. Case for himself and others.)  
To exempt State lotteries from certain Federal prohibitions and for other purposes.....
- S. 1485

## RIBICOFF, ABRAHAM, Connecticut—Continued

(Introduced by Mr. Ribicoff for himself and others.) To amend the Federal Unemployment Tax Act to provide a 5-year moratorium on application of the penalty imposed (through a reduction in the credit allowed employers against the Federal unemployment tax) by existing law on States which have failed to make timely repayment of certain advances made to the States unemployment account.....	S. 1502	(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....	S. 2157
(Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare .....	S. 1504	(Introduced by Mr. Magnuson for himself and others.) To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the disclosure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the administration of the internal revenue laws, and for other purposes.....	S. 2342
(Introduced by Mr. Ribicoff for himself and others.) To exempt State lotteries from certain Federal prohibitions, and for other purposes.....	S. 1605	(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 2446
(Introduced by Mr. Ribicoff for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis .....	S. 1685	(Introduced by Mr. Long for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medicare program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes.....	S. 2470
To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.....	S. 1793	(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....	S. 2475
(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....	S. 1906	(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to provide for the furnishing of outpatient rehabilitation services.....	S. 2506
(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to revise the provisions relating to automatic cost-of-living increases in benefits, and for other purposes .....	S. 1992	(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....	S. 2632
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 2020	(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorization of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2925
(Introduced by Mr. Jackson for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the gross income of an employee does not include amounts received as payment or reimbursement for legal services furnished to the employee under a group legal service plan, the value of legal services rendered to the employee under such plans, or amounts contributed by the employee's employer to such plan.....	S. 2051	To amend sec. 1504 of the Internal Revenue Code of 1954, as amended.....	S. 2985
(Introduced by Mr. Mathias for himself and others.) To regulate and foster commerce among the States by providing a system for the taxation of interstate commerce.....	S. 2080	(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to deny certain benefits to taxpayers who participate in or cooperate with the boycott of Israel.....	S. 3138

## RIBICOFF, ABRAHAM, Connecticut—Continued

(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medical programs, and for other purposes.....	S. 3205	(Introduced by Mr. Mondale for himself and others.) To increase minimum standard deduction, percentage standard deduction and maximum standard deduction.....	Amdt. 151 to H.R. 2166
To improve the procedures under sec. 201 of the Trade Act of 1974, and for other purposes.....	S. 3500	(Introduced by Mr. Mondale for himself and others.) To increase minimum standard deduction, percentage standard deduction and maximum standard deduction.....	Amdt. 208 to H.R. 2166
(Introduced by Mr. Packwood for himself and Mr. Ribicoff.) To amend the Internal Revenue Code of 1954 with respect to amounts received on certain loans of securities.....	S. 3811	(Introduced by Mr. Pastore for himself and others.) To provide a retroactive social security increase..	Amdt. 241 to H.R. 2166
<b>SENATE CONCURRENT RESOLUTIONS</b>		(Introduced by Mr. Haskell for himself and others.) To increase the percentage standard deduction from 15% under present law to 16% and increases the maximum standard deduction from \$2,000 to \$2,500 for individuals and \$3,000 for married couples filing joint returns.....	Amdt. 275 to H.R. 2166
(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.....	S. Con. Res. 2	To impose an excise tax on each automobile produced in or imported into the United States with low fuel efficiency.....	Amdt. 696 to H.R. 6800
(Introduced by Mr. Javits for himself and others.) Relating to Emergency Unemployment Compensation.....	S. Con. Res. 34	(Introduced by Mr. McIntyre for himself and others.) To provide tax credit for solar energy equipment.....	Amdt. 1237 to H.R. 7727
(Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly.....	S. Con. Res. 86	(Introduced by Mr. Brooke for himself and others.) To provide tax credit for energy saving expenditures by homeowners.....	Amdt. 1258 to H.R. 7727
(Introduced by Mr. Ribicoff for himself and Mr. Long.) To clarify the application of the Trade Act of 1974.....	S. Con. Res. 89	(Introduced by Mr. Church for himself and others.) To provide income tax counseling for the elderly..	Amdt. 1280 to H.R. 7727
<b>SENATE JOINT RESOLUTIONS</b>		(Introduced by Mr. Church for himself and others.) To provide for simplification and increases in the retirement income credit.....	Amdt. 1281 to H.R. 7727
(Introduced by Mr. Kennedy for himself and others.) To require the submission and approval by the Congress of fees on oil imports.....	S.J. Res. 8	(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy-saving expenditures by homeowners.....	Amdt. 1316 to H.R. 7727
<b>SENATE RESOLUTIONS</b>		To provide income tax counseling for the elderly....	Amdt. 1300 to H.R. 9432
(Introduced by Mr. Chiles for himself and others.) To have the President reconsider his announced intention of imposing under Presidential powers a tariff of up to \$3 a barrel on all imported oil and to permit the Congress to fully consider this proposal in conjunction with the other energy measures put forth by the President.....	S. Res. 11	(Introduced by Mr. Church for himself and others.) To provide for simplification in computation and increases the amount of income subject to the 15% retirement income credit in \$2,500 for single persons and to \$3,750 in the case of a married couple filing a joint return where both are age 65 and over.....	Amdt. 1310 to H.R. 9132
(Introduced by Mr. Ribicoff for himself and others.) To protect the ability of the United States to trade abroad.....	S. Res. 205	(Introduced by Mr. Cranston for himself and others.) To provide optional medicare protection to spouses aged 60 to 64 of medicare beneficiaries and other persons aged 60 to 64 entitled to benefits under the Social Security Act.....	Amdt. 1287 to H.R. 10284
<b>AMENDMENTS</b>		Re: Earned income exclusion for employees of certain tax exempt organizations.....	Amdt. 1611 to H.R. 10012
(Introduced by Mr. Hathaway for himself and others.) To repeal percentage depletion for oil and gas.....	Amdt. 133 to H.R. 2166	Re: Special rule for charitable contributions of inventory.....	Amdt. 1612 to H.R. 10012
		Re: Tax treatment of certain prepublication expenditures by publishers and authors.....	Amdt. 1613 to H.R. 10012

## RIBICOFF, ABRAHAM, Connecticut—Continued

## AMENDMENTS—Continued

(Introduced by Mr. Ribicoff for himself and others.) Re: Lobbying by public charities.....	Amdt. 1041 to H.R. 10612
	Amdt. 1050 to H.R. 10612
Re: Tuition tax credit for higher education.....	
(Introduced by Mr. Javits for himself and Mr. Ribicoff.) Deduction for contributions of works of art by artists to charitable organizations.....	Amdt. 1001 to H.R. 10612
(Introduced by Mr. Bellmon for himself and others.) Withholding of Federal income tax on interest and dividends.....	Amdt. 1010 to H.R. 10612
(Introduced by Mr. Brooke for himself and others.) Tax credit for insulation and other energy con- serving alterations of principal residence.....	Amdt. 1032 to H.R. 10612
(Introduced by Mr. Percy for himself and others.) Restriction on the use of social security numbers..	Amdt. 2087 to H.R. 10612
To allow the GAO to initiate audits of the IRS and the Bureau of Alcohol, Tobacco, and Firearms....	Fl. amdt. to H.R. 10612
(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy saving expendi- tures by homeowners.....	Amdt. 1431 to H.R. 11893

## ROTH, WILLIAM V., Jr., Delaware

(Introduced by Mr. Fong for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....	S. 829	(Introduced by Mr. Scott of Pennsylvania for himself and others.) To impose quantitative limitations on the importation of mushrooms into the United States.....	S. 3704
(Introduced by Mr. Case for himself and others.) To exempt State lotteries from certain Federal prohibitions and for other purposes.....	S. 1485	(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 3801
(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....	S. 1625		
(Introduced by Mr. Curtis for himself and others.) To amend title IV of the Social Security Act to improve and make more realistic various provisions relating to eligibility for aid to families with dependent children and the administration of the aid to families with dependent children program, and for other purposes.....	S. 1719		
(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide assistance to taxpayers.....	S. 1925		
To amend the Internal Revenue Code of 1954 to provide for an inflation adjustment in the rates of tax and the standard and personal exemption deductions, and for other purposes.....	S. 1995		
(Introduced by Mr. Roth for himself and Mr. Fannin.) The family farm estate tax reform bill..	S. 2272		
(Introduced by Mr. Buckley for himself and others.) To amend the Internal Revenue Code to provide an additional personal exemption for each senior citizen whose principal place of abode is in the principal residence of the taxpayer.....	S. 2320		
(Introduced by Mr. Magnuson for himself and others.) To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the disclosure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the administration of the internal revenue laws, and for other purposes.....	S. 2342		
(Introduced by Mr. Hartke for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to change the excise tax on the investment income of private foundations from 4 percent to 2 percent.....	S. 2348		
(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to permit an individual to deduct amounts paid by that individual for retirement savings for the benefit of his spouse.....	S. 2782		
(Introduced by Mr. Curtis for himself and others.) To amend title XX of the Social Security Act to strengthen the ability of the States to support social services in their communities.....	S. 3061		
To provide for tax deductions for college education..	S. 3294		
		<b>SENATE CONCURRENT RESOLUTIONS</b>	
		(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.....	S. Con. Res. 2
		(Introduced by Mr. Javits for himself and others.) Relating to Emergency Unemployment Compensation .....	S. Con. Res. 34
		<b>SENATE RESOLUTIONS</b>	
		(Introduced by Mr. Chiles for himself and others.) To have the President reconsider his announced intention of imposing under Presidential powers a tariff of up to \$3 a barrel on all imported oil and to permit the Congress to fully consider this proposal in conjunction with the other energy measures put forth by the President.....	S. Res. 11
		(Introduced by Mr. Ribicoff for himself and others.) To protect the ability of the United States to trade abroad.....	S. Res. 265
		<b>AMENDMENTS</b>	
		To provide a tax credit for tuition and fees paid for higher education.....	Fl. amd. to H.R. 1380
		To increase rebate of 1974 individual income taxes to a maximum of \$300 and a minimum of \$150..	Amdt. 174 to H.R. 2166
		To limit 5% home purchase credit to new principal residences.....	Amdt. 175 to H.R. 2166
		To increase tax rebate to \$300 maximum; limiting 5% home purchase tax credit to new principal residences.....	Amdt. 178 to H.R. 2166

## AMENDMENTS—Continued

- To substitute for the House bill an increase in rebate of 1974 individual income taxes to a maximum of \$500 and a minimum of \$200; and provide for a permanent increase in the investment tax credit to 10 percent..... Amdt. 180 to H.R. 2166
- To substitute for the House bill an increase in rebate of 1974 individual income taxes to a maximum of \$500 and a minimum of \$200; and provide for a permanent increase in the investment tax credit to 10 percent..... Amdt. 242 to H.R. 2166
- (Introduced by Mr. Hart of Michigan for himself and others.) To make Finance Committee provision granting taxpayers election to forego net operating loss carryforwards in exchange for lengthened period for net operating loss carrybacks effective Jan. 1, 1974..... Amdt. 262 to H.R. 2166
- (Introduced by Mr. Hart of Michigan for himself and others.) To make Finance Committee provision granting taxpayers election to forego net operating loss carryforwards in exchange for lengthened period for net operating loss carrybacks effective Jan. 1, 1974..... Amdt. 260 to H.R. 2166
- (Introduced by Mr. Cranston for himself and others.) To provide deduction for certain expenses of State legislators..... Amdt. 1209 to H.R. 7727

## SCHWEIKER, RICHARD S., Pennsylvania

- (Introduced by Mr. Kennedy for himself and others.) To create a national system of health insurance ----- S. 8
- (Introduced by Mr. Mathias for himself and others.) To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances ----- S. 80
- (Introduced by Mr. Inouye for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by part B of such title ----- S. 123
- (Introduced by Mr. Domenici for himself and Mr. Schweiker.) To amend title II of the Social Security Act to provide that the amount of an individual's earnings shall, for purposes of the provisions thereof requiring deductions from benefits on account of excess earnings, be deemed to be reduced by an amount equal to the expenses paid by him during the taxable year for medical care for himself ----- S. 169
- (Introduced by Mr. McGee for himself and others.) To amend the Internal Revenue Code of 1954 with respect to .22-caliber ammunition recordkeeping -- S. 211
- (Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes ----- S. 388
- (Introduced by Mr. Scott of Pennsylvania for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally-assisted programs ----- S. 445
- (Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage under part B of medicare for routine exfoliative cytology tests for diagnosis of uterine cancer ----- S. 451
- (Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles ----- S. 525
- (Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to increase the amount which individuals may earn without suffering deductions from benefits on account of excess earnings, and for other purposes ----- S. 560
- (Introduced by Mr. Bentsen for himself and others.) To provide an income tax credit for savings for the payment of postsecondary educational expenses ----- S. 606
- (Introduced by Mr. Javits for himself and others.) To amend the Emergency Unemployment Compensation Act of 1974 so as to increase from 18 to 26 the maximum number of weeks for which an individual may receive emergency compensation thereunder ----- S. 706
- (Introduced by Mr. Scott of Pennsylvania for himself and Mr. Schweiker.) To amend the Internal Revenue Code of 1954 to provide that an individual who suffers a casualty loss as the result of a major disaster may disregard the amount of any grant or cancellation of any loan made under a State disaster assistance program for purposes of determining the amount of that individual's casualty loss deduction and of determining his gross income ----- S. 845
- (Introduced by Mr. Church for himself and others.) To amend the Social Security Act to provide for the coverage of certain drugs under part A of the health insurance program established by title XVIII of such act ----- S. 862
- (Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits. S. 985
- (Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder ----- S. 1188

## SCHWEIKER, RICHARD S., Pennsylvania—Continued

(Introduced by Mr. Ribicoff for himself and Mr. Schweiker.) Comprehensive Medicare Reform Act of 1975.....	S. 1450	(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2025
(Introduced by Mr. Case for himself and others.) To exempt State lotteries from certain Federal prohibitions and for other purposes.....	S. 1485	To amend the Internal Revenue Code of 1954 and the Social Security Act to provide an exemption from coverage under the social security program, through a tax refund procedure, for employees who are members of religious faiths who oppose participation in such program, and to provide a similar exemption on a current basis (pursuant to waiver certificates filed in advance) for employers engaged in farming and their employees in cases where both are members of such faiths; and to make the existing exemption for self-employed members of such faiths available to certain additional individuals.....	S. 3001
(Introduced by Mr. Ribicoff for himself and others.) To amend the Federal Unemployment Tax Act to provide a 5-year moratorium on application of the penalty imposed (through a reduction in the credit allowed employers against the Federal unemployment tax) by existing law on States which have failed to make timely repayment of certain advances made to the States unemployment account.....	S. 1502	(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors..	S. 3036
(Introduced by Mr. Taft for himself and others.) To revise and improve the program of supplemental security income established by title XVI of the Social Security Act.....	S. 1514	(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1964 to deny certain benefits to taxpayers who participate in or cooperate with the boycott of Israel.....	S. 3188
(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits, to provide benefits for widowed fathers with minor children to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers, and to permit the payment of benefits to a married couple on their combined earnings record where that method of computation provides a higher combined benefit.....	S. 1720	(Introduced by Mr. Scott of Pennsylvania for himself and others.) To impose quantitative limitations on the importation of mushrooms into the United States.....	S. 3704
(Introduced by Mr. Mondale for himself and others.) To amend the Federal Unemployment Tax Act to require States to extend coverage to State and local employees, domestic and agricultural workers; to provide at least 52 weeks of regular unemployment compensation, to provide for Federal financing of one-half of the additional costs attributable to such requirement, to provide a minimum weekly benefit amount; to increase the amount of wages subject to Federal Unemployment Tax, and for other purposes.....	S. 2079	<b>SENATE CONCURRENT RESOLUTIONS</b>	
(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....	S. 2157	(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.....	S. Con. Res. 2
(Introduced by Mr. Buckley for himself and others.) To amend the Internal Revenue Code of 1954 to allow deduction for amounts paid by a taxpayer for tuition to provide an education for himself or for another individual.....	S. 2350	(Introduced by Mr. Javits for himself and others.) Relating to Emergency Unemployment Compensation .....	S. Con. Res. 34
(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 2446	(Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly .....	S. Con. Res. 86
		<b>SENATE RESOLUTIONS</b>	
		(Introduced by Mr. Packwood for himself and others.) To clarify the individual income tax rebate provided by the Tax Reduction Act of 1975, Public Law 94-12, is intended and to be subject to State income taxes.....	S. Res. 158



## SCHWEIKER, RICHARD S., Pennsylvania—Continued

## AMENDMENTS —

(Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion for oil and gas with a 3,000 barrel per day exemption for independent producers. Royalty owners and producers with retail outlets or who are engaged in refining would not be entitled to this exception .....

Amdt. 72 to  
H.R. 2166

(Introduced by Mr. Pell for himself and others.) To establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.....

Amdt. 1282 to  
H.R. 10727

SCOTT, HUGH, Pennsylvania

<p>(Introduced by Mr. Brock for himself and others.) To amend the State and Local Fiscal Assistance Act of 1972 to make Federal revenue sharing a permanent program to provide for periodic increases in the dollar amounts of revenue returned to the States under that act to offset the effects of inflation, and to eliminate certain restrictions on the purposes for which local governments may use funds obtained under the act.....</p>	S. 11	<p>Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....</p>	S. 388
<p>(Introduced by Mr. Dole for himself and others.) To amend title XVI of the Social Security Act so as to provide for the referral, for appropriate services provided by other State agencies, of blind or disabled children who are receiving supplemental security income benefits.....</p>	S. 19	<p>(Introduced by Mr. Scott of Pennsylvania for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally-assisted programs .....</p>	S. 445
<p>(Introduced by Mr. Mathias for himself and others.) To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances .....</p>	S. 80	<p>To amend title II of the Social Security Act to provide that an individual's entitlement to benefits shall continue through the month of his death (except where the continuation of such entitlement and the consequent delay in the payment of survivor benefits would reduce the total amount payable to the family).....</p>	S. 446
<p>(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to provide that a married individual who files a separate return shall be taxed on his or her earned income at the same rate as an unmarried individual .....</p>	S. 93	<p>(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage under part B of medicare for routine exfoliative cytology tests for diagnosis of uterine cancer.....</p>	S. 451
<p>(Introduced by Mr. Bayh for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes.....</p>	S. 227	<p>To increase domestic energy supplies and availability by authorizing production of the naval petroleum reserves; establish a national strategic petroleum reserve; assuring increased supplies of natural gas at reasonable prices; amending and extending the Energy Supply and Environmental Coordination Act of 1974; amending the clean Air Act; alter regulatory practices and procedures of governing electric utilities; assuring timely siting, consideration, approval, and construction of necessary energy facilities; and preventing foreign oil producing countries from undermining efforts to develop petroleum resources.</p>	
<p>(Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase to \$4,800 the amount of outside earnings permitted each year without deductions from benefits thereunder.....</p>	S. 357	<p>To restrain energy demand by providing national energy conservation standards for new residential and commercial buildings; authorizing the Federal Energy Administration to assist States in winterizing dwellings of low-income persons; and providing for the labeling of major appliances and motor vehicles; to prepare for energy emergencies by providing standby energy authorities and implementing the international energy program; and for other purposes.....</p>	S. 504
<p>To amend the Internal Revenue Code of 1954 to exclude from gross income interests on not more than \$10,000 of long-term savings deposited with a savings and loan association.....</p>	S. 373	<p>(Introduced by Mr. Taft for himself and others.) To provide for the certification of certain historic barns and to provide a tax credit for the costs of maintaining the exterior appearance and structural soundness of such barns.....</p>	S. 647
<p>(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security</p>		<p>(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the preservation and rehabilitation of historic buildings and structures and the rehabilitation of other property and for other purposes..</p>	S. 667

(Continued on next column)

## SCOTT, HUGH, Pennsylvania—Continued

- (Introduced by Mr. Javits for himself and others.)  
To amend the Emergency Unemployment Compensation Act of 1974 so as to increase from 18 to 26 the maximum number of weeks for which an individual may receive emergency compensation thereunder.....
- S. 766
- (Introduced by Mr. Scott of Pennsylvania for himself and Mr. Schweiker.) To amend the Internal Revenue Code of 1954 to provide that an individual who suffers a casualty loss as the result of a major disaster may disregard the amount of any grant or cancellation of any loan made under a State disaster assistance program for purposes of determining the amount of that individual's casualty loss deduction and of determining his gross income.....
- S. 845
- To amend the Internal Revenue Code of 1954 to allow a deduction for certain amounts paid by a taxpayer for tuition and fees in providing certain education for himself, his spouse, and his dependents.....
- S. 930
- (Introduced by Mr. Moss for himself and others.) To amend pt. B of title XVIII of the Social Security Act to broaden the coverage of home health services under supplementary medical insurance program and remove the 100-visit limitation presently applicable thereto, to amend pt. A of such title to liberalize the coverage of posthospital home health services thereunder, to amend title XIX of such act to require the inclusion of home health services in a State's medical program and to permit payments of housing costs under such a program for elderly persons who would otherwise require nursing home care to provide expanded Federal funding for congregate housing for the displaced and the elderly and for other purposes.....
- S. 1163
- (Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....
- S. 1183
- To amend the Internal Revenue Code of 1954 to allow a deduction for certain amounts paid by a taxpayer for tuition and fees in providing certain education for himself, his spouse, and his dependents.....
- S. 1249
- (Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to provide for tax credits for certain applications of solar energy equipment, and for other purposes.....
- S. 1379
- (Introduced by Mr. Case for himself and others.) To exempt State lotteries from certain Federal prohibitions and for other purposes.....
- S. 1435
- (Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to authorize expanded home health services under Medicare.....
- S. 1496
- (Introduced by Mr. Ribicoff for himself and others.) To amend the Federal Unemployment Tax Act to provide a 5-year moratorium on application of the penalty imposed (through a reduction in the credit allowed employers against the Federal unemployment tax) by existing law on States which have failed to make timely repayment of certain advances made to the States unemployment account.....
- S. 1502
- (Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare.....
- S. 1504
- (Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....
- S. 1625
- (Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to provide that no interest is payable on income tax deficiencies in the case of returns prepared by the Internal Revenue Service until the expiration of 30 days after notice to the taxpayer of such deficiency.....
- S. 1652
- (Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income the amount of certain cancellations of indebtedness under student loan programs.....
- S. 1804
- (Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....
- S. 1906
- (Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide assistance to taxpayers.....
- S. 1925
- (Introduced by Mr. Curtis for himself and others.) To amend sec. 103 of the Internal Revenue Code of 1954.....
- S. 1949
- (Introduced by Mr. Eagleton for himself and others.) To amend title II of the Social Security Act to reduce from 20 to 10 years the period of time that a divorced woman's marriage to an individual must have lasted for her to qualify for wife's or widow's benefits on the basis of the wages and self-employment income of such individual....
- S. 2001
- (Introduced by Mr. Hartke for himself and others.) To amend the Social Security Act and the Internal Revenue Code of 1954 to provide for Federal participation in the costs of the social security program, with a substantial increase in the contribution and benefit base and with appropriate reductions in social security taxes to reflect the Federal Government's participation in such costs.....
- S. 2055

## SCOTT, HUGH, Pennsylvania—Continued

(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....	S. 2157	To amend title XVI of the Social Security Act to provide that, in the case of an individual residing in a retirement home or similar institution, certain payments made to such home or institution by relatives of such individual shall not be regarded, for purposes of such title, as income of such individual.....	S. 3587
(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....	S. 2475	To impose quantitative limitations on the importation of mushrooms into the United States.....	S. 3704
(Introduced by Mr. Hartke for himself and others.) To provide for the coverage under medicare of dental care, eye care, dentures, eyeglasses, and hearing aids.....	S. 2525	To establish a program for repairing and replacing unsafe highway bridges.....	S. 3744
(Introduced by Mr. Kennedy for himself and others.) To amend the Internal Revenue Code of 1954 by increasing the dollar checkoff for Presidential elections to \$2, and for other purposes.....	S. 2545	(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 3801
To amend the Internal Revenue Code of 1954 to provide that the current withholding tables will remain in effect until Mar. 15, 1970.....	S. 2815		
(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations .....	S. 2832	<b>AMENDMENTS</b>	
(Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to treat Federal retirement system income the same as social security income to the extent that such retirement income does not exceed the sum of old-age benefits which may be received under title II of the Social Security Act and amounts which may be earned without reducing such benefits.....	S. 2870	Re: Deduction for tuition and fees for higher education.....	Amdt. 187 to H.R. 2166
(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2925	To increase personal exemption to \$850.....	Amdt. 188 to H.R. 2166
(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors..	S. 3036	(Introduced by Mr. Hansen for himself and others.) To exclude from gross income the discharge of indebtedness of an individual under a student loan if the discharge was pursuant to a provision of the loan under which the indebtedness would be forgiven if the individual worked a certain period of time in certain professions, geographical areas, or for certain classes of employers.....	Amdt. 1156 to H.R. 7727
(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes.....	S. 3205	To impose quantitative limitations on the importation of mushrooms into the United States.....	Amdt. 2284 to H.R. 9401
To amend the tariff schedules of the United States to provide that certain netting belts used in connection with the growing and harvesting of mushrooms be admitted free of duty.....	S. 3562	To provide that certain netting belts used in connection with the growing and harvesting of mushrooms be admitted free of duty.....	Amdt. 2443 to H.R. 9401
		(Introduced by Mr. Beall for himself and others.) Tax incentives to encourage the preservation and rehabilitation of historic structures.....	Amdt. 1005 to H.R. 10612
		(Introduced by Mr. Brooke for himself and others.) Tax credit for insulation and other energy conserving alterations of principal residence.....	Amdt. 1932 to H.R. 10612
		(Introduced by Mr. Brooke for himself and others.) Extension of tax credit for residential insulation to other energy-conserving alterations of a principal residence.....	Amdt. 2136 to H.R. 10612
		(Introduced by Mr. Brooke for himself and others.) Extension of tax credit for residential insulation to certain additional specific items.....	Amdt. 2137 to H.R. 10612

## SCOTT, HUGH, Pennsylvania—Continued

## AMENDMENTS—Continued

- (Introduced by Mr. Brooke for himself and others.)  
 To provide a tax credit for energy saving expenditures by homeowners..... Amdt. 1431 to H.R. 11803
- To authorize the Secretary of the Treasury to issue full payment at the beginning of the fiscal year instead of forcing the jurisdiction to wait for four quarterly payments..... Amdt. 2245 to H.R. 13307
- To permit government units to join together and publish their proposed use reports in the same newspaper ..... Amdt. 2240 to H.R. 13307
- To allow Government units to join in publishing their proposed fund use reports..... Fl. amdt. to H.R. 13307

## SENATE CONCURRENT RESOLUTIONS

- (Introduced by Mr. Javits for himself and others.)  
 Relating to Emergency Unemployment Compensation ..... S. Con. Res. 84
- (Introduced by Mr. Mansfield for himself and Mr. Scott of Pennsylvania.) To approve a bilateral commercial agreement between the United States and Romania..... S. Con. Res. 85
- (Introduced by Mr. Abourezk for himself and others.) Relating to increases in social security benefits ..... S. Con. Res. 131

## SCOTT, WILLIAM L., Virginia

To amend the Internal Revenue Code of 1954 to exclude from gross income \$500 of interest on savings in the case of an individual taxpayer..... S. 847

To amend the Internal Revenue Code of 1954 to provide a tax credit for amounts spent by an individual to conserve energy used in heating and cooling his home..... S. 1195

(Introduced by Mr. Curtis for himself and others.)  
To amend title IV of the Social Security Act to improve and make more realistic various provisions relating to eligibility for aid to families with dependent children and the administration of the aid to families with dependent children program, and for other purposes..... S. 1719

(Introduced by Mr. Long for himself and others.)  
To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medicaid program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes..... S. 2470

## AMENDMENTS

(Introduced by Mr. Helms for himself and others.)  
Deletion of \$50 floor on individual deduction for State and local gasoline taxes..... Amdt. 1870 to H.R. 10612

**SPARKMAN, JOHN, Alabama**

- (Introduced by Mr. Bartlett for himself and others.)  
To amend Public Law 88-482..... S. 505
- (Introduced by Mr. Nelson for himself and others.)  
To amend the Internal Revenue Code of 1954 to  
provide tax relief to small businesses..... S. 1119
- (Introduced by Mr. Byrd of West Virginia for him-  
self and others.) To amend sec. 218 of the Social  
Security Act to require that States having agree-  
ments entered into thereunder will continue to  
make social security payments and reports on a  
calendar-quarter basis..... S. 1372
- (Introduced by Mr. Fannin for himself and others.)  
To amend the Internal Revenue Code of 1954 to  
provide for tax credits for certain applications of  
solar energy equipment, and for other purposes... S. 1379
- (Introduced by Mr. Hathaway for himself and  
others.) To extend and revise the State and Local  
Fiscal Assistance Act of 1972..... S. 1625
- (Introduced by Mr. Church for himself and others.)  
To amend title XVIII of the Social Security Act  
to require the continued application of the nursing  
salary cost differential which is presently allowed  
in determining the reasonable cost of inpatient  
nursing care for purposes of reimbursement to  
providers under the medicare program..... S. 1906
- (Introduced by Mr. Roth for himself and others.)  
To amend the Internal Revenue Code of 1954 to  
provide assistance to taxpayers..... S. 1925
- (Introduced by Mr. Nelson for himself and others.)  
To amend the Internal Revenue Code of 1954, and  
the Tax Reduction Act of 1974, to make permanent  
certain changes made by such act in the Internal  
Revenue Code which affect small businesses..... S. 2149
- (Introduced by Mr. McIntyre for himself and  
others.) To amend the provisions of the Social  
Security Act to consolidate the wages by employ-  
ers for income tax withholding and old-age, sur-  
vivors, and disability insurance purposes, and for  
other purposes..... S. 2156
- (Introduced by Mr. Nelson for himself and others.)  
To amend the Internal Revenue Code of 1954 to  
revise and improve certain provisions thereof  
relating to estate and gift taxes..... S. 2819
- (Introduced by Mr. Allen for himself and Mr.  
Sparkman.) To amend sec. 548(a) of the Internal  
Revenue Code of 1954 relating to the definition of  
personal holding company income..... S. 3288
- (Introduced by Mr. Chiles for himself and others.)  
To amend the Tariff Schedules of the United  
States to impose a duty on imports of shrimp, to  
limit the quantity of shrimp which may be im-  
ported into the United States during any calendar  
year, and for other purposes..... S. 3720

**AMENDMENTS**

- To set a \$10 million tax exemption for all industrial  
development bonds..... Fl. amdt. to  
H.R. 2166
- (Introduced by Mr. Sparkman for himself and Mr.  
Tower.) Modification of recapture rules for depre-  
ciation on residential real property and revision  
of minimum tax changes affecting investment in-  
terest attributable to residential rental property  
and construction period interest for housing..... Amdt. 1891 to  
H.R. 10612
- (Introduced by Mr. Sparkman for himself and  
others.) Modification of minimum tax provisions  
on construction period interest and excess invest-  
ment interest attributable to low- and moderate-  
income residential rental property; modification  
of depreciation recapture rules for low- and  
moderate-income rental property; and extension  
of 5-year rapid amortization for rehabilitation of  
low-income housing..... Amdt. 2142 to  
H.R. 10612

**SENATE RESOLUTIONS**

- (Introduced by Mr. Nelson for himself and others.)  
To designate at the Department of the Treasury  
and in the Congress an expert on long-range tax  
simplification and tax reform for small business... S. Res. 306

## STAFFORD, ROBERT T., Vermont

- (Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes..... S. 199
- (Introduced by Mr. Bayh for himself and others.) To amend title II of the Social Security Act to increase to \$4,800 the amount of outside earnings permitted each year without deductions from benefits thereunder..... S. 357
- (Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes..... S. 388
- (Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over..... S. 410
- (Introduced by Mr. Scott of Pennsylvania for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally-assisted programs... S. 445
- To amend the Internal Revenue Code of 1954 and the Highway Revenue Act of 1956, and for other purposes ..... S. 753
- (Introduced by Mr. Javits for himself and others.) To amend the Emergency Unemployment Compensation Act of 1974 so as to increase from 13 to 26 the maximum number of weeks for which an individual may receive emergency compensation thereunder..... S. 706
- (Introduced by Mr. Fong for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65..... S. 829
- (Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits.. S. 985
- (Introduced by Mr. Curtis for himself and other - To amend the Internal Revenue Code of 1954 : increase the exemption for purposes of the Federal estate tax, to increase the estate tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes ..... S. 1173
- (Introduced by Mr. Ribicoff for himself and others.) To amend the Federal Unemployment Tax Act to provide a 5-year moratorium on application of the penalty imposed (through a reduction in the credit allowed employers against the Federal unemployment tax) by existing law on States which have failed to make timely repayment of certain advances made to the States unemployment account..... S. 1502
- To amend the Internal Revenue Code of 1954 to encourage efficient energy use, to reduce U.S. dependence on foreign petroleum, and for other purposes.. S. 1615
- (Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program..... S. 1900
- (Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care..... S. 2020
- (Introduced by Mr. Baker for himself and Mr. Stafford.) To authorize appropriations for the construction of certain highways in accordance with title 23 of the United States Code, and for other purposes ..... S. 2078
- (Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older..... S. 2157



STAFFORD, ROBERT T., Vermont—Continued

- (Introduced by Mr. Burdick for himself and others.)  
To amend the Tariff Act of 1930 so as to exempt certain private aircraft entering or departing from the United States and Canada or the United States and Mexico at night or on Sunday or a holiday from provisions requiring payment to the United States for overtime services of customs officers and employees..... S. 2812
- (Introduced by Mr. Church for himself and others.)  
To amend the Social Security Act to freeze medicare deductibles..... S. 2440
- (Introduced by Mr. Ribicoff for himself and others.)  
To amend title XVIII of the Social Security Act to provide for the furnishing of outpatient rehabilitation services..... S. 2508
- (Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to continue the present rates of certain taxes used to provide revenue to the highway trust fund for an additional two years, and to amend the Highway Revenue Act of 1956 to continue such fund for the same period..... S. 2729
- (Introduced by Mr. McGovern for himself and others.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the State tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes..... S. 2875
- (Introduced by Mr. McGovern for himself and others.) To amend the Internal Revenue Code of 1954 to exempt farmers from the highway use tax on heavy trucks used for farm purposes..... S. 2807
- (Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes..... S. 2925
- (Introduced by Mr. Hansen for himself and others.) To amend pt. B of title XI of the Social Security Act to assure appropriate participation by optometrists in the peer review and related activities authorized under such part..... S. 2930
- (Introduced by Mr. Dole for himself and others.) To amend the Internal Revenue Code of 1954 to provide income tax incentives for the modification of certain facilities and vehicles so as to remove architectural and transportation barriers to the handicapped and elderly..... S. 3316
- To amend title XVIII and title XIX of the Social Security Act to include community mental health centers among the entities which may be qualified providers of services for medicare purposes, to require each State having an approved medicaid plan to provide community mental health center services under such plan, and for other purposes... S. 3642

SENATE CONCURRENT RESOLUTIONS

- (Introduced by Mr. Church for himself and others.)  
To disapprove 5-percent ceiling on social security cost-of-living increases..... S. Con. Res. 2
- (Introduced by Mr. Church for himself and others.)  
To oppose increases in medical costs for the elderly ..... S. Con. Res. 86

SENATE JOINT RESOLUTIONS

- (Introduced by Mr. Kennedy for himself and others.) To require the submission and approval by the Congress of fees on oil imports..... S.J. Res. 8

AMENDMENTS

- To strike Finance Committee provision repealing 10-percent excise tax on trucks, etc., and 8-percent excise tax on truck parts..... Amdt. 268 to H.R. 2106

**STENNIS, JOHN C., Mississippi**

(Introduced by Mr. Eastland for himself and Mr. Stennis.) To amend title II of the Social Security Act so as to add the State of Mississippi to that list of States which are authorized to modify their social security coverage agreements so as to provide coverage thereunder for individuals in certain policemen's or firemen's positions.....

S. 3717

## STEVENS, TED, Alaska

(Introduced by Mr. Mathias for himself and others.)		(Introduced by Mr. Hansen for himself and others.)	
To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances.....	S. 80	To amend the Internal Revenue Code of 1954 to exclude from gross income the amount of certain cancellations of indebtedness under student loan programs .....	S. 1804
(Introduced by Mr. Mathias for himself and others.) To provide that income from entertainment activities held in conjunction with a public fair conducted by an organization described in sec. 501 (c), (3) and (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.....	S. 89	(Introduced by Mr. Stevens for himself and Mr. Gravel.) To amend title XVI of the Social Security Act (relating to supplemental income for the aged, blind, and disabled) to provide for the disregarding of certain payments made by a State to elderly residents thereof without regard to the need of the recipient thereof, in determining eligibility for or amount of the supplementary income payable to individuals in such State under such title .....	S. 1891
To amend the Internal Revenue Code of 1954 to permit a deduction from gross income based upon the cost of living in certain States.....	S. 133	(Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to provide assistance to taxpayers.....	S. 1925
To amend the Internal Revenue Code of 1954 to exempt from tax a portion of the income of individuals not employed by the Federal Government who live in a State in which Federal employees receive an allowance based on living costs and conditions of environment.....	S. 134	(Introduced by Mr. Inouye for himself and others.) To amend title I of the Employee Retirement Income Security Act of 1974, and the Internal Revenue Code of 1954 to prohibit the reduction of disability payments under employer-maintained disability compensation plans whenever certain social security benefit payments are increased..	S. 2389
To amend title II of the Social Security Act to adjust the earnings exemption, applicable to recipients of monthly benefits thereunder, for individuals in Alaska or Hawaii so as to take into account the higher cost of living in such States..	S. 135	(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....	S. 2475
To amend the Internal Revenue Code of 1954 to allow a deduction for expenses incurred by a taxpayer in making repairs and improvements to his residence .....	S. 275	(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction with respect to the exhaustion of geothermal steam and geothermal resources....	S. 2608
(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the preservation and rehabilitation of historic buildings and structures and the rehabilitation of other property and for other purposes..	S. 667	(Introduced by Mr. Muskle for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....	S. 2832
(Introduced by Mr. Beall for himself and others.) To amend title II of the Social Security Act to increase to \$5,100 the annual amount which individuals may earn without suffering deductions from benefits on account of excess earnings.....	S. 1236	(Introduced by Mr. Muskle for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2925
(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to provide for tax credits for certain applications of solar energy equipment, and for other purposes..	S. 1379	To amend sec. 170 of the Internal Revenue Code of 1954 with respect to certain charitable contributions by members of the Civil Air Patrol.....	S. 2088
		(Introduced by Mr. Packwood for himself and others.) To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.....	S. 3270

## STEVENS, TED, Alaska--Continued

## AMENDMENTS

To terminate oil import fee upon adoption by Congress of alternative energy plan.....	Amdt. 18 to H.R. 1767
To repeal percentage depletion allowance for oil and gas for certain Alaskan and Continental Shelf wells.....	Amdt. 212 to H.R. 2166
To liberalize provisions for oil depletion allowances to producers in Alaska.....	Fl. amdt. to H.R. 2166
(Introduced by Mr. Hansen for himself and others.) To exclude from gross income the discharge of indebtedness of an individual under a student loan if the discharge was pursuant to a provision of the loan under which the indebtedness would be forgiven if the individual worked a certain period of time in certain professions, geographical areas, or for certain classes of employers.....	Amdt. 1156 to H.R. 7727
Prohibition on issuance of regulations relating to employee stock ownership plans which apply retroactively .....	Amdt. 2161 to H.R. 10012

## SENATE RESOLUTIONS

(Introduced by Mr. Packwood for himself and others.) To clarify the individual income tax rebate provided by the Tax Reduction Act of 1975, Public Law 94-12, is intended and to be subject to State income taxes.....	S. Res. 158
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## STEVENSON, ADLAI E., Illinois

(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exemption from income taxation for certain income of condominium housing associations, homeowner associations, and cooperative housing corporations.....	S. 63	(Introduced by Mr. Hartke for himself and others.) To amend sec. 4040 of the Internal Revenue Code of 1954 to change the excise tax on the investment income of private foundations from 4 percent to 2 percent.....	S. 2348
(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to provide that a married individual who files a separate return shall be taxed on his or her earned income at the same rate as an unmarried individual .....	S. 93	(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 2446
(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....	S. 388	(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....	S. 2475
(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 525	To amend the Internal Revenue Code of 1954 to provide that expired unused investment credits shall be treated as refundable overpayments of tax .....	S. 3080
(Introduced by Mr. Church for himself and others.) To amend the Social Security Act to provide for the coverage of certain drugs under pt. A of the health insurance program established by title XVIII of such act.....	S. 862	(Introduced by Mr. Percy for himself and Mr. Stevenson.) To amend sec. 1234 of the Internal Revenue Code of 1954 with respect to the tax treatment of the grantor of options in stock, securities, and commodities.....	S. 3507
(Introduced by Mr. Case for himself and others.) To exempt State lotteries from certain Federal prohibitions, and for other purposes.....	S. 1485	<b>SENATE CONCURRENT RESOLUTIONS</b>	
(Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare.....	S. 1504	(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.....	S. Con. Res. 2
(Introduced by Mr. Hansen for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income the amount of certain cancellations of indebtedness under student loan programs .....	S. 1804	(Introduced by Mr. Bayh for himself and others.) To express opposition to proposed curtailment of benefits under medicare.....	S. Con. Res. 24
(Introduced by Mr. Taft for himself and others.) To require that States, which receive Federal payments with respect to any State welfare program, consent to suit in the Federal courts in actions brought against the State by claimants for the aid for assistance provided under such program .....	S. 1856	(Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly .....	S. Con. Res. 86
(Introduced by Mr. Bentsen for himself and Mr. Stevenson.) To amend sec. 174 of the Internal Revenue Code of 1954 to make clear that product development and improvement costs of publishers are research or experimental expenditures, and to prohibit the retroactive application of revenue ruling numbered 73-395.....	S. 2840	(Introduced by Mr. Dole for himself and others.) Urging the President to seek elimination of discriminatory trade practices of the European Economic Community concerning imported vegetable protein products.....	S. Con. Res. 108
		<b>SENATE RESOLUTIONS</b>	
		(Introduced by Mr. Chiles for himself and others.) To have the President reconsider his announced intention of imposing under Presidential powers a tariff of up to \$3 a barrel on all imported oil and to permit the Congress to fully consider this proposal in conjunction with the other energy measures put forth by the President.....	S. Res. 11
		<b>SENATE JOINT RESOLUTIONS</b>	
		(Introduced by Mr. Kennedy for himself and others.) To require the submission and approval by the Congress of fees on oil imports.....	S.J. Res. 8

## STEVENSON, ADLAI E., Illinois—Continued

## AMENDMENTS

(Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion for oil and gas with a 3,000 barrel per day exemption for independent producers. Royalty owners and producers with retail outlets or who are engaged in refining would not be entitled to this exception .....	Amdt. 72 to H.R. 2166
(Introduced by Mr. Biden for himself and others.) To strike title I of the bill, "Refund of 1974 Individual Income Taxes" .....	Amdt. 271 to H.R. 2166
(Introduced by Mr. Hansen for himself and others.) To exclude from gross income the discharge of indebtedness of an individual under a student loan if the discharge was pursuant to a provision of the loan under which the indebtedness would be forgiven if the individual worked a certain period of time in certain professions, geographical areas, or for certain classes of employers .....	Amdt. 1156 to H.R. 7727
Investment tax credit for lessees of certain depreciable urban mass transit property .....	Amdt. 1850 to H.R. 10012
Deletion of limitation on deduction for State and local gasoline, etc. taxes .....	Amdt. 1924 to H.R. 10012

## STONE, RICHARD, Florida

(Introduced by Mr. Kennedy for himself and others.) To create a national system of health security -----	S. 3	(Introduced by Mr. Biden for himself and others.) To provide a special payment to certain elderly and disabled social security recipients.....	S. 668
(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to provide an exemption from income taxation for certain income of condominium housing associations, and cooperative housing corporations.....	S. 63	(Introduced by Mr. Pell for himself and others.) To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1909; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits..	S. 985
(Introduced by Mr. Mathias for himself and others.) To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances.....	S. 80	(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the estate tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes -----	S. 1173
(Introduced by Mr. Bayh for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes.....	S. 227	(Introduced by Mr. Stone for himself and others.) To amend the Internal Revenue Code of 1954 to provide that no interest is payable on income tax deficiencies in the case of returns prepared by the Internal Revenue Service until the expiration of 30 days after notice to the taxpayer of such deficiency -----	S. 1652
(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....	S. 388	(Introduced by Mr. Ribicoff for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis -----	S. 1685
(Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over.....	S. 410	(Introduced by Mr. Chiles for himself and Mr. Stone.) To amend title XVIII of the Social Security Act so as to enable certain aliens to obtain coverage under the supplemental medical insurance program established by pt. B of such title..	S. 1781
(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.....	S. 525	(Introduced by Mr. Church for himself and others.) To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....	S. 1006
(Introduced by Mr. Bartlett for himself and others.) To amend Public Law 88-482.....	S. 595	(Introduced by Mr. Eagleton for himself and others.) To amend title II of the Social Security Act to reduce from 20 to 10 years the period of time that a divorced woman's marriage to an individual must have lasted for her to qualify for wife's or widow's benefits on the basis of the wages and self-employment income of such individual....	S. 2001
(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the preservation and rehabilitation of historic buildings and structures and the rehabilitation of other property and for other purposes... ..	S. 667	(Introduced by Mr. Chiles for himself and Mr. Stone.) To amend the Internal Revenue Code of 1954 to impose an additional income tax on taxable income attributable to certain countries....	S. 2048

## STONE, RICHARD, Florida—Continued

To amend the Internal Revenue Code of 1954 to provide for the deferral and transfer of liability for the payment of a part of the Federal estate tax on farms, the fair market value of which exceeds the value of such property for continued use as farmland -----

(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations-----

(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors..

(Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to deny certain benefits to taxpayers who participate in or cooperate with the boycott of Israel.....

(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the administrative and reimbursement procedures currently employed under the medicare and medicaid programs, and for other purposes-----

(Introduced by Mr. Packwood for himself and others.) To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.....

To amend the Internal Revenue Code of 1954 to exempt certain State and local government retirement systems from taxation, and for other purposes -----

(Introduced by Mr. Stone for himself and others.) To amend title II of the Social Security Act to provide that the provisions thereof requiring deductions from benefits on account of excess earnings shall not be applied to any individual, if and to the extent that the application of such provisions would reduce the individual's annual income, in the form of earnings and social security benefits, to less than \$7,800 (which amount shall be annually adjusted to reflect increases in the cost of living) -----

(Introduced by Mr. Stone for himself and others.) To extend coverage under the insurance system established by title II of the Social Security Act, to service performed by an individual as a Member of Congress-----

(Introduced by Mr. Chiles for himself and others.) To amend the Tariff Schedules of the United States to impose a duty on imports of shrimp, to limit the quantity of shrimp which may be imported into the United States during any calendar year, and for other purposes.....

(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes-----

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.) To disapprove 5-percent celling on social security cost-of-living increases ----- S. Con. Res. 2

(Introduced by Mr. Bayh for himself and others.) To express opposition to proposed curtailment of benefits under medicare----- S. Con. Res. 24

(Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly----- S. Con. Res. 80

## SENATE RESOLUTIONS

(Introduced by Mr. Chiles for himself and others.) To have the President reconsider his announced intention of imposing under Presidential powers a tariff of up to \$3 a barrel on all imported oil and to permit the Congress to fully consider this proposal in conjunction with the other energy measures put forth by the President..... S. Res. 11

## AMENDMENTS

(Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion for oil and gas with a 3,000 barrel per day exemption for independent producers. Royalty owners and producers with retail outlets or who are engaged in refining would not be entitled to this exception ----- Amdt. 72 to H.R. 2100

(Introduced by Mr. Bumpers for himself and others.) To strike Finance Committee provision granting a tax rebate to individuals of their 1975 individual income taxes..... Amdt. 165 to H.R. 2100

(Introduced by Mr. Bumpers for himself and others.) To strike Finance Committee provision granting a tax rebate to individuals of their 1974 individual income taxes..... Amdt. 240 to H.R. 2100

(Introduced by Mr. Biden for himself and others.) To strike title I of the bill, "Refund of 1974 Individual Income Taxes"----- Amdt. 271 to H.R. 2100

(Introduced by Mr. Hollings for himself and Mr. Stone.) To limit the number of civilian officers and employees in the executive branch..... Amdt. 12 to H.R. 2034



## STONE, RICHARD, Florida—Continued

## AMENDMENTS—Continued

(Introduced by Mr. Cranston for himself and others.)	
To provide optional medicare protection to spouses aged 60 to 64 of medicare beneficiaries and other persons aged 60 to 64 entitled to benefits under the Social Security Act.....	Amdt. 1287 to H.R. 10284
(Introduced by Mr. Stone for himself and others.)	
Waiver of interest resulting from errors by IRS in preparing tax returns.....	Amdt. 1886 to H.R. 10612
(Introduced by Mr. Beall for himself and others.)	
Tax incentives to encourage the preservation and rehabilitation of historic structures.....	Amdt. 1905 to H.R. 10612
(Introduced by Mr. Sparkman for himself and others.) Modification of minimum tax provisions on construction period interest and excess investment interest attributable to low- and moderate-income residential rental property; modification of depreciation recapture rules for low- and moderate-income rental property; and extension of 5-year rapid amortization for rehabilitation of low-income housing.....	
	Amdt. 2142 to H.R. 10612
To extend from 15 years to 20 years the carryover period for Cuban expropriation losses.....	Fl. amdt. to H.R. 10612
To afford the same tax amortization to non-wood railroad ties as allowed for wood ties.....	Fl. amdt. to H.R. 10612
(Introduced by Mr. Brooke for himself and others.)	
To provide a tax credit for energy saving expenditures by homeowners.....	Amdt. 1431 to H.R. 11803

## SYMINGTON, STUART, Missouri

(Introduced by Mr. Mathias for himself and others.) To amend the Internal Revenue Code of 1954 to provide that a married individual who files a separate return shall be taxed on his or her earned income at the same rate as an unmarried individual .....	S. 98
(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection returns and the disclosure of information contained therein, and for other purposes.....	S. 109
(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....	S. 888
(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....	S. 1188
(Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....	S. 2020
(Introduced by Mr. Muskie for himself and others.) To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations.....	S. 2832
(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....	S. 2925

## AMFNDMENTS

(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy-saving expenditures by homeowners.....	Amdt. 1316 to H.R. 7727
(Introduced by Mr. Eagleton for himself and Mr. Symington.) Deletion of House LAL provision in the case of sports franchise property.....	Amdt. 1904 to H.R. 10612
(Introduced by Mr. Brooke for himself and others.) To provide a tax credit for energy saving expenditures by homeowners.....	Amdt. 1431 to H.R. 11803

## TAFT, ROBERT, Jr., Ohio

- (Introduced by Mr. Dole for himself and others.)  
To amend title XVI of the Social Security Act so as to provide for the referral, for appropriate services provided by other State agencies, of blind or disabled children who are receiving supplemental security income benefits.....
- S. 10
- (Introduced by Mr. Beall for himself and others.)  
To amend the Internal Revenue Code of 1954 to provide an exemption from income taxation for certain income of condominium housing associations, homeowner associations, and cooperative housing corporations.....
- S. 63
- (Introduced by Mr. Mathias for himself and others.)  
To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances.....
- S. 80
- (Introduced by Mr. Mathias for himself and others.)  
To provide that income from entertainment activities held in conjunction with a public fair conducted by an organization described in sec. 501 (c), (3), and (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.....
- S. 89
- (Introduced by Mr. Welcker for himself and others.)  
To amend the Internal Revenue Code of 1954 to restrict the authority for inspection of tax returns and the disclosure of information contained therein, and for other purposes.....
- S. 199
- (Introduced by Mr. Bayh for himself and others.)  
To amend title XVIII of the Social Security Act to provide for coverage under pt. B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer.....
- S. 451
- (Introduced by Mr. Percy for himself and Mr. Taft.)  
To establish an automobile efficiency tax incentive program, and for other purposes.....
- S. 635
- (Introduced by Mr. Taft for himself and others.)  
To provide for the certification of certain historic barns and to provide a tax credit for the costs of maintaining the exterior appearance and structural soundness of such barns.....
- S. 647
- (Introduced by Mr. Beall for himself and others.)  
To amend the Internal Revenue Code of 1954 to encourage the preservation and rehabilitation of historic buildings and structures and the rehabilitation of other property, and for other purposes.....
- S. 667
- (Introduced by Mr. Curtis for himself and others.)  
To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the estate tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes.....
- S. 1173
- (Introduced by Mr. Taft for himself and others.)  
To revise and improve the program of supplemental security income established by title XVI of the Social Security Act.....
- S. 1514
- (Introduced by Mr. Taft for himself and Mr. Donahoe.)  
To amend the Internal Revenue Code of 1954 to relieve employers of 50 or less employees from the requirement of paying or depositing certain employment taxes more often than once each quarter.....
- S. 1691
- (Introduced by Mr. Taft for himself and others.)  
To require that States, which receive Federal payments with respect to any State welfare program, consent to suit in the Federal courts in actions brought against the State by claimants for the aid for assistance provided under such program.....
- S. 1856
- (Introduced by Mr. Curtis for himself and others.)  
To amend sec. 103 of the Internal Revenue Code of 1954.....
- S. 1949
- (Introduced by Mr. Ribicoff for himself and others.)  
To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.....
- S. 2020
- (Introduced by Mr. Taft for himself and others.)  
To amend the Internal Revenue Code of 1954 to allow an income tax credit for the costs of maintaining or restoring the exterior appearance and structural soundness of certain historic buildings and structures.....
- S. 2021
- (Introduced by Mr. Jackson for himself and others.)  
To amend the Internal Revenue Code of 1954 to provide that the gross income of an employee does not include amounts received as payment or reimbursement for legal services furnished to the employee under a group legal service plan, the value of legal services rendered to the employee under such plans, or amounts contributed by the employee's employer to such plan.....
- S. 2051
- (Introduced by Mr. Javits for himself and others.)  
To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....
- S. 2157

## TAFT, ROBERT, Jr., Ohio—Continued

<p>(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to permit an individual who is an active participant in a retirement plan to claim the deduction for retirement savings for amounts contributed by him to an individual retirement account, for an individual retirement annuity, or for a retirement bond, to the extent that the amounts paid by him or on his behalf under the retirement plan does not equal the maximum amount of the retirement savings deduction to which he would be entitled if he were not an active participant of such plan...</p>	S. 2428	<p>(Introduced by Mr. Stone for himself and others.) To amend title II of the Social Security Act to provide that the provisions thereof requiring deductions from benefits on account of excess earnings shall not be applied to any individual, if and to the extent that the application of such provisions would reduce the individual's annual income, in the form of earnings and social security benefits, to less than \$7,800 (which amount shall be annually adjusted to reflect increases in the cost of living) .....</p>	S. 3500
<p>(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....</p>	S. 2475	<p>(Introduced by Mr. Stone for himself and others.) To extend coverage under the insurance system established by title II of the Social Security Act, to service performed by an individual as a Member of Congress.....</p>	S. 3510
<p>(Introduced by Mr. Bentsen for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax incentive to stimulate increased employment in the private sector.....</p>	S. 2620	<p>To amend sec. 1631 (g) of the Social Security Act....</p>	S. 3582
<p>(Introduced by Mr. McGovern for himself and others.) To amend the Internal Revenue Code of 1954 to exempt farmers from the highway use tax on heavy trucks used for farm purposes.....</p>	S. 2897	<b>SENATE CONCURRENT RESOLUTIONS</b>	
<p>(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....</p>	S. 2925	<p>(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.....</p>	S. Con. Res. 2
<p>(Introduced by Mr. Hansen for himself and others.) To amend pt. B of title XI of the Social Security Act to assure appropriate participation by optometrists in the peer review and related activities authorized under such part.....</p>	S. 2930	<p>(Introduced by Mr. Javits for himself and others.) Relating to Emergency Unemployment Compensation .....</p>	S. Con. Res. 34
<p>(Introduced by Mr. Stone for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors...</p>	S. 3036	<b>SENATE RESOLUTIONS</b>	
<p>(Introduced by Mr. Javits for himself and others.) To amend and improve the programs authorized under the Emergency Unemployment Compensation Act of 1974, and the Emergency Jobs and Unemployment Assistance Act of 1974, to extend such programs for 1 year, and for other purposes...</p>	S. 3202	<p>(Introduced by Mr. Nelson for himself and others.) To designate at the Department of the Treasury and in the Congress an expert on long-range tax simplification and tax reform for small business...</p>	S. Res. 306
<p>(Introduced by Mr. Mathias for himself and others.) To promote economy, efficiency, and improved service in the financing, administration, and delivery of social welfare service provided for under Federal law.....</p>	S. 3280	<b>AMENDMENTS</b>	
<p>(Introduced by Mr. Taft for himself and others.) To amend sec. 303 of the Internal Revenue Code of 1954 to facilitate certain stock redemptions for the purpose of paying estate taxes.....</p>	S. 3378	<p>To amend the Occupational Safety and Health Act so as to provide consultation and education to employers.....</p>	Fl. amdt. to H.R. 10210
		<p>To provide that a State medicaid plan would be required to include a consent by the State to suit in the Federal courts in actions brought against the State by providers of certain medicaid services .....</p>	Amdt. 1805 to H.R. 10284

## TAFT, ROBERT, Jr., Ohio—Continued

## AMENDMENTS—Continued

(Introduced by Mr. Ford for himself and others.) Re: Armed Forces health professionals scholar- ship exclusion.....	Amdt. 1639 to H.R. 10612
To liberalize the rules of redemption of stock to pay estate taxes in case of small businesses.....	Amdt. 1791 to H.R. 10612
Exclusion of copper base scrap from tax credit for recycling .....	Amdt. 1878 to H.R. 10612
(Introduced by Mr. Helms for himself and others.) Deletion of \$50 floor on individual deduction for State and local gasoline taxes.....	Amdt. 1879 to H.R. 10612
(Introduced by Mr. Beall for himself and Mr. Taft.) Transition rule for exclusion of disability pen- sions received by totally or partially disabled Federal employees.....	Amdt. 1880 to H.R. 10612
(Introduced by Mr. Taft for himself and others.) Inflation adjustment for tax rates and the stand- ard deduction.....	Amdt. 1902 to H.R. 10612
(Introduced by Mr. Beall for himself and others.) Tax incentives to encourage the preservation and rehabilitation of historic structures.....	Amdt. 1905 to H.R. 10612
Exclusion of copper base scrap and aluminum base scrap from tax credit for recycling.....	Amdt. 1931 to H.R. 10612
(Introduced by Mr. Buckley for himself and others.) Federal income tax deduction for tuition paid to elementary, secondary, and vocational schools and institutions of higher education.....	Amdt. 1993 to H.R. 10612
Mandatory matching of IRS Form 1099 information returns with Federal income tax returns filed for the same period.....	Amdt. 1998 to H.R. 10612
Re: Common Trust Fund Treatment of Certain Cus- tomial Accounts.....	Fl. amdt. to H.R. 10612
Authorizes the Secretary to pay such overdue State and local government real estate and personal property taxes and penalties as are owed on the date of enactment of this section by any railroad in reorganization on account of the ownership, lease, or operation by such railroad of any rail properties in the region, and any such taxes owed by any such railroad which become overdue after such date.....	Amdt. 2286 to H.R. 13367
To allow 15 (rather than 10) working days to com- plete the reimbursement to States that have ad- vanced payments for assistance to the needy, blind, and disabled persons not yet on the SSI rolls....	Fl. amdt. to H.R. 14184

## TALMADGE, HERMAN E., Georgia

(Introduced by Mr. Bartlett for himself and others.) To amend Public Law 88-482.....	S. 505	<b>SENATE CONCURRENT RESOLUTIONS</b>	
To suspend until June 30, 1970, the duty on catalysts of platinum and carbon used in producing capro- lactum .....	S. 785	(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases.....	S. Con. Res. 2
(Introduced by Mr. Long for himself and Mr. Tal- madge.) To amend Public Law 93-233 to extend for an additional 12 months (through June 30, 1970) the existing provisions of law with respect to eligibility of supplemental security income recipients to participate in the food stamp program .....	S. 1094	(Introduced by Mr. Dole for himself and others.) Urging the President to seek elimination of dis- criminatory trade practices of the European Eco- nomic Community concerning imported vegetable protein products.....	S. Con. Res. 108
(Introduced by Mr. Curtis for himself and others.) To amend title IV of the Social Security Act to improve and make more realistic various provi- sions relating to eligibility for aid to families with dependent children and the administration of the aid to families with dependent children program, and for other purposes.....	S. 1719	<b>SENATE RESOLUTIONS</b>	
(Introduced by Mr. Talmadge for himself and Mr. Brock.) To create a special tariff provision for imported glycine and related products.....	S. 2430	(Introduced by Mr. Ribicoff for himself and others.) To protect the ability of the United States to trade abroad.....	S. Res. 205
(Introduced by Mr. Long for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insur- ance against the costs of catastrophic illness, by replacing the medicaid program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insur- ance at reasonable premium charges, and for other purposes.....	S. 2470	<b>AMENDMENTS</b>	
(Introduced by Mr. Dole for himself and Mr. Talmadge.) To amend sec. 815 of the Internal Revenue Code of 1954.....	S. 2704	(Introduced by Mr. Cranston for himself and others.) To provide deduction for certain expenses of State legislators.....	Amdt. 1209 to H.R. 7727
(Introduced by Mr. Talmadge for himself and others.) To provide for the reform of the admin- istrative and reimbursement procedures currently employed under the medicare and medicaid pro- grams, and for other purposes.....	S. 3205	To direct the Secretary to conduct a 4-month study of the appropriations of reimbursement under medicare for diagnostic professional services per- formed by optometrists on aphakic patients (pa- tients whose natural lenses have been removed), other than refractive services.....	Fl. amdt. to H.R. 10284
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Gov- ernment to detect, prosecute, and punish fraudu- lent activities under the medicare and medicaid programs, and for other purposes.....	S. 3801	To make a change in the termination of date giving absolute priority to physician groups as PSRO's, thereby allowing additional time for PSRO de- velopment in view of administrative and funding delays .....	Fl. amdt. to H.R. 10284
		To require up to 100 percent review or screening of medicaid hospital admissions in place of what has been interpreted as a present requirement of 100 percent review of all patients.....	Fl. amdt. to H.R. 10284

## THURMOND, STROM, South Carolina

- (Introduced by Mr. Brock for himself and others.)  
To amend the State and Local Fiscal Assistance Act of 1972 to make Federal revenue sharing a permanent program to provide for periodic increases in the dollar amounts of revenue returned to the States under that act to offset the effects of inflation, and to eliminate certain restrictions on the purposes for which local governments may use funds obtained under the act.....
- (Introduced by Mr. Mathias for himself and others.)  
To prevent the estate tax law from operating to encourage or to require the destruction of open lands and historic places, by amending the Internal Revenue Code of 1954 to provide that real property which is farmland, woodland, or open land and forms part of an estate may be valued, for estate tax purposes, at its value as farmland, woodland, or open land (rather than at its fair market value), and to provide that real property which is listed on the National Register of Historic Places may be valued, for estate tax purposes at its value for its existing use, and to provide for the revocation of such lower valuation and recapture of unpaid tax with interest in appropriate circumstances.....
- (Introduced by Mr. Inouye for himself and others.)  
To amend the Internal Revenue Code of 1954 to provide credit against income tax for an employer who employs older persons in his trade or business.....
- (Introduced by Mr. Thurmond for himself and others.) To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.....
- (Introduced by Mr. Church for himself and others.)  
To amend the Internal Revenue Code of 1954 to revise the retirement income credit and to increase the amount of such credit.....
- (Introduced by Mr. Church for himself and others.)  
To provide a program of income tax counseling for elderly individuals.....
- (Introduced by Mr. Thurmond for himself and Mr. Domenici.) To amend the Internal Revenue Code of 1954 to encourage the use of recycled oils.....
- To provide an income tax credit for certain expenses incurred in furnishing or obtaining a higher education (including postsecondary trade and vocational schools).....
- (Introduced by Mr. Inouye for himself and others.)  
To amend the Internal Revenue Code of 1954 to increase the estate tax exemption from \$50,000 to \$100,000.....
- (Introduced by Mr. Fong for himself and others.)  
To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....
- (Introduced by Mr. Curtis for himself and others.)  
To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the estate tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes.....
- (Introduced by Mr. Hartke for himself and others.)  
To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....
- To amend the Internal Revenue Code of 1954 to provide that an unmarried individual without any dependents who owns or is purchasing his principal residence shall be treated as a head of household for purposes of such Code.....
- (Introduced by Mr. Byrd of West Virginia for himself and others.) To amend sec. 218 of the Social Security Act to require that States having agreements entered into thereunder will continue to make social security payments and reports on a calendar-quarter basis.....
- (Introduced by Mr. Fannin for himself and others.)  
To amend the Internal Revenue Code of 1954 to provide for tax credits for certain applications of solar energy equipment, and for other purposes..
- (Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....
- (Introduced by Mr. Stone for himself and others.)  
To amend the Internal Revenue Code of 1954 to provide that no interest is payable on income tax deficiencies in the case of returns prepared by the Internal Revenue Service until the expiration of 30 days after notice to the taxpayer of such deficiency.....
- (Introduced by Mr. Curtis for himself and others.)  
To amend title IV of the Social Security Act to improve and make more realistic various provisions relating to eligibility for aid to families with dependent children and the administration of the aid to families with dependent children program, and for other purposes.....
- (Introduced by Mr. Church for himself and others.)  
To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.....
- (Introduced by Mr. Roth for himself and others.)  
To amend the Internal Revenue Code of 1954 to provide assistance to taxpayers.....
- To amend the Internal Revenue Code of 1954 to provide that members of Reserve components of the Armed Forces who are not serving on active duty or as National Guard technicians may establish individual retirement accounts.....

S. 11

S. 80

S. 106

S. 361

S. 389

S. 300

S. 463

S. 534

S. 702

S. 829

S. 1173

S. 1183

S. 1249

S. 1372

S. 1379

S. 1625

S. 1652

S. 1719

S. 1906

S. 1925

S. 2006

## THURMOND, STROM, South Carolina—Continued

To amend the Internal Revenue Code of 1954 to provide a tax credit for wages paid in new jobs.....	S. 2007	(Introduced by Mr. Stone for himself and others.) To amend title II of the Social Security Act to provide that the provisions thereof requiring deductions from benefits on account of excess earnings shall not be applied to any individual, if and to the extent that the application of such provisions would reduce the individual's annual income, in the form of earnings and social security benefits, to less than \$7,800 (which amount shall be annually adjusted to reflect increases in the cost of living) .....	S. 3509
(Introduced by Mr. Bartlett for himself and Mr. Thurmond.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax and to provide an alternate method of valuing certain real property for estate tax purposes.....	S. 2088		
(Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older.....	S. 2157	(Introduced by Mr. Chiles for himself and others.) To amend the Tariff Schedules of the United States to impose a duty on imports of shrimp, to limit the quantity of shrimp which may be imported into the United States during any calendar year, and for other purposes.....	S. 3720
(Introduced by Mr. Hartke for himself and others.) To amend sec. 4940 of the Internal Revenue Code of 1954 to change the excise tax on the investment income of private foundations from 4 percent to 2 percent.....	S. 2348	(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....	S. 3801
(Introduced by Mr. Buckley for himself and others.) To amend the Internal Revenue Code of 1954 to allow deduction for amounts paid by a taxpayer for tuition to provide an education for himself or for another individual.....	S. 2356		
(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....	S. 2475		
For the relief of Clarence R. Floyd, and his wife and children.....	S. 2682		
(Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to provide a tax credit with respect to housing senior citizens in the principal residence of the taxpayer.....	S. 2695		
(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to provide incentives for additional capital formation in the United States.....	S. 2909		
(Introduced by Mr. Hansen for himself and others.) To amend pt. B of title XI of the Social Security Act to assure appropriate participation by optometrists in the peer review and related activities authorized under such part.....	S. 2936		
(Introduced by Mr. Packwood for himself and others.) To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.....	S. 3270		
(Introduced by Mr. Taft for himself and others.) To amend sec. 303 of the Internal Revenue Code of 1954 to facilitate certain stock redemptions for the purpose of paying estate taxes.....	S. 3378		
		<b>SENATE JOINT RESOLUTIONS</b>	
		(Introduced by Mr. Kennedy for himself and others.) To require the submission and approval by the Congress of fees on oil imports.....	S.J. Res. 3
		<b>SENATE RESOLUTIONS</b>	
		(Introduced by Mr. Helms for himself and others.) To relate to sec. 402(c), (1) and (3) of the Trade Act of 1974 pertaining to termination of any waiver under such act to the Socialist Republic of Romania.....	S. Res. 219
		<b>SENATE CONCURRENT RESOLUTIONS</b>	
		(Introduced by Mr. Dole for himself and others.) Urging the President to seek elimination of discriminatory trade practices of the European Economic Community concerning imported vegetable protein products.....	S. Con. Res. 108



## THURMOND, STROM, South Carolina—Continued

## AMENDMENTS

(Introduced by Mr. Tower for himself and others.)	
To increase the corporate surtax exemption to \$100,000 .....	Amdt. 125 to H.R. 2166
Re: Armed Forces health professionals scholarship exclusion .....	Amdt. 1639 to H.R. 10612
(Introduced by Mr. Stone for himself and others.)	
Waiver of interest resulting from errors by IRS in preparing tax returns .....	Amdt. 1886 to H.R. 10612
Application of earned income credit to individuals with disabled adult dependents .....	Amdt. 2055 to H.R. 10612
(Introduced by Mr. Kennedy for himself and Mr. Thurmond.) Denial of deduction for first class and certain luxury travel costs as ordinary and necessary business expenses .....	
	Amdt. 2057 to H.R. 10612

## TOWER, JOHN, Texas

(Introduced by Mr. Inouye for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction from gross income for social agency, legal, and related expenses incurred in connection with the adoption of a child by the taxpayer.....		(Introduced by Mr. Tower for himself and Mr. Garn.) To increase the corporate surtax exemption to \$100,000.....	S. 040
(Introduced by Mr. Domenici for himself and others.) To amend the Internal Revenue Code of 1954 to allow an income tax credit or an income tax deduction for certain expenditures of a taxpayer relating to the thermal design of the residence of such taxpayer.....	S. 108	(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the estate tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes.....	S. 1173
(Introduced by Mr. Burdick for himself and others.) To amend the Internal Revenue Code of 1954 to provide that the tax on the amounts paid for communication services shall not apply to the amount of the State and local taxes paid for such services.....	S. 108	(Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.....	S. 1183
(Introduced by Mr. Tower for himself and others.) To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husbands and widower's insurance benefits, so that benefits for husbands and widowers will be payable on the same basis as benefits for wives and widows.....	S. 232	(Introduced by Mr. Buckley for himself and others.) To amend title II of the Social Security Act to provide for annual increases in the amount which individuals may earn without suffering deductions from benefits on account of excess earnings, and in a series of steps to lower to age 65 the age after which deductions from benefits are no longer imposed on account of excess earnings.....	S. 1188
(Introduced by Mr. Tower for himself and others.) To amend title II of the Social Security Act to permit the payment of benefits to a married couple on their combined earnings record.....	S. 277	(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to exclude from gross income the amount of certain cancellations of indebtedness under student loan programs.....	S. 1344
(Introduced by Mr. Tower for himself and others.) To amend title II of the Social Security Act to provide that an insured individual otherwise qualified may retire and receive full old-age benefits, at any time after attaining age 60, if he has been forced to retire at that age by a Federal law, regulation, or other.....	S. 278	(Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972.....	S. 1025
(Introduced by Mr. Tower for himself and others.) To amend title II of the Social Security Act to provide that any individual who has 40 quarters of coverage, whenever acquired, will be insured for disability benefits thereunder.....	S. 279	(Introduced by Mr. Curtis for himself and others.) To amend title IV of the Social Security Act to improve and make more realistic various provisions relating to eligibility for aid to families with dependent children and the administration of the aid to families with dependent children program, and for other purposes.....	S. 1710
(Introduced by Mr. Humphrey for himself and others.) To amend the Internal Revenue Code with respect to nonrecognition of gain from the sale or exchange of a residence.....	S. 280	To amend the Internal Revenue Code of 1954 to provide an investment credit for oil and gas drilling expenditures, and for other purposes.....	S. 2057
(Introduced by Mr. Bartlett for himself and others.) To amend Public Law 88-182.....	S. 507	(Introduced by Mr. McIntyre for himself and others.) To amend the provisions of the Social Security Act to consolidate the wages by employers for income tax withholding and old-age, survivors, and disability insurance purposes, and for other purposes.....	S. 2156
(Introduced by Mr. Beall for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the preservation and rehabilitation of historic buildings and structures and the rehabilitation of other property and for other purposes.....	S. 595	(Introduced by Mr. Hartke for himself and others.) To amend sec. 4040 of the Internal Revenue Code of 1954 to change the excise tax on the investment income of private foundations from 4 percent to 2 percent.....	S. 2348
(Introduced by Mr. Fong for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.....	S. 667	(Introduced by Mr. Buckley for himself and others.) To amend the Internal Revenue Code of 1954 to allow deduction for amounts paid by a taxpayer for tuition to provide an education for himself or for another individual.....	S. 2350
	S. 829		

## TOWER, JOHN, Texas—Continued

(Introduced by Mr. Curtis for himself and others.) To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations.....	S. 2475	(Introduced by Mr. Sparkman for himself and Mr. Tower.) Modification of recapture rules for depre- ciation on residential real property and revision of minimum tax changes affecting investment in- terest attributable to residential rental property and construction period interest for housing.....	Amdt. 1891 to H.R. 10812
(Introduced by Mr. Fannin for himself and Mr. Tower.) To amend title XVIII of the Social Secu- rity Act to assure that the prevailing physicians' fees recognized by medicare for fiscal year 1976 are not less than those for fiscal year 1975, and for other purposes.....	S. 2500	(Introduced by Mr. Beall for himself and others.) Tax incentives to encourage the preservation and rehabilitation of historic structures.....	Amdt. 1005 to H.R. 10812
(Introduced by Mr. Fannin for himself and others.) To amend the Internal Revenue Code of 1954 to allow a deduction with respect to the exhaustion of geothermal steam and geothermal resources....	S. 2608	(Introduced by Mr. Buckley for himself and others.) Federal income tax deduction for tuition paid to elementary, secondary, and vocational schools and institutions of higher education.....	Amdt. 1903 to H.R. 10812
To provide tax incentives to encourage physicians, dentists, and optometrists to practice in physician shortage areas.....	S. 2710	(Introduced by Mr. Sparkman for himself and others.) Modification of minimum tax provisions on construction period interest and excess invest- ment interest attributable to low- and moderate- income residential rental property; modification of depreciation recapture rules for low- and moderate-income rental property; and extension of 5-year rapid amortization for rehabilitation of low-income housing.....	Amdt. 2142 to H.R. 10012
(Introduced by Mr. McIntyre for himself and others.) To provide for the uniform application of the tax laws to all financial institutions and a credit for interest from qualifying real property loans .....	S. 2772	Relating to farm loss recapture rules in certain re- organization.....	Fl. amdt. to H.R. 10612
(Introduced by Mr. Packwood for himself and others.) To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.....	S. 3270		
(Introduced by Mr. Laxalt for himself and others.) To amend medicare and medicaid provisions so they relate to rural health care facilities.....	S. 3001		
(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Gov- ernment to detect, prosecute, and punish fraudu- lent activities under the medicare and medicaid programs, and for other purposes .....	S. 3801		

## SENATE JOINT RESOLUTIONS

(Introduced by Mr. Fong for himself and others.) To establish a National Commission on Social Security .....	S.J. Res. 5
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## AMENDMENTS

(Introduced by Mr. Tower for himself and others.) To increase the corporate surtax exemption to \$100,000.....	Amdt. 125 to H.R. 2168
(Introduced by Mr. Humphrey for himself and others.) To extend period for reinvestment of pro- ceeds from the sale of a personal residence.....	Amdt. 150 to H.R. 2168
(Introduced by Mr. Bartlett for himself and Mr. Tower.) To delay until Oct. 1, 1977, the effective date of the standards.....	Amdt. 1355 to H.R. 9803
(Introduced by Mr. Bartlett for himself and Mr. Tower.) Permits States to waive the Federal staffing requirements in the case of child care centers and group day care homes which meet State standards if the children receiving federally funded care represent no more than 30% of the total number of children served (or 10 children in the case of a center).....	Amdt. 1356 to H.R. 9803

## TUNNEY, JOHN V., California

- (Introduced by Mr. Dole for himself and others.)  
To amend title XVI of the Social Security Act so as to provide for the referral, for appropriate services provided by other State agencies, of blind or disabled children who are receiving supplemental security income benefits.....
- S. 19
- (Introduced by Mr. Mathias for himself and others.)  
To provide that income from entertainment activities held in conjunction with a public fair conducted by an organization described in sec. 501(c), (3) and (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization.....
- S. 89
- (Introduced by Mr. Mathias for himself and others.)  
To amend the Internal Revenue Code of 1954 to provide that a married individual who files a separate return shall be taxed on his or her earned income at the same rate as an unmarried individual.....
- S. 93
- (Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to require the establishment of formal procedures and criteria for the selection of individual income tax returns for audit, to inform individuals of the reasons why their returns were selected for audit, and for other purposes.....
- S. 136
- (Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to require judicial confirmation of the need for a jeopardy assessment.....
- S. 137
- (Introduced by Mr. Montoya for himself and others.) To amend sec. 7862 of the Internal Revenue Code of 1954 to define the term of the Commissioner of Internal Revenue.....
- S. 139
- (Introduced by Mr. Welcker for himself and others.)  
To amend the Internal Revenue Code of 1954 to restrict the authority for inspection of tax returns and the disclosure of information contained therein, and for other purposes.....
- S. 199
- (Introduced by Mr. Domenici for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage, under the supplementary medical insurance benefits program established by part B of such title, of one routine physical checkup each year and for preventive care for individuals insured under such program..
- S. 308
- (Introduced by Mr. Church for himself and others.)  
To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.....
- S. 388
- (Introduced by Mr. Church for himself and others.)  
To amend the Internal Revenue Code of 1954 to revise the retirement income credit and to increase the amount of such credit.....
- S. 390
- (Introduced by Mr. Church for himself and others.)  
To provide a program of income tax counseling for elderly individuals.....
- S. 390
- (Introduced by Mr. Scott of Pennsylvania for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally-assisted programs .....
- S. 445
- (Introduced by Mr. Bayh for himself and others.)  
To amend title XVIII of the Social Security Act to provide for the coverage under part B of medicare for routine exfoliative cytology tests for diagnosis of uterine cancer.....
- S. 451
- (Introduced by Mr. Ribicoff for himself and others.)  
To amend the Social Security Act to freeze medicare deductibles.....
- S. 525
- (Introduced by Mr. Church for himself and others.)  
To amend title II of the Social Security Act to increase the amount which individuals may earn without suffering deductions from benefits on account of excess earnings, and for other purposes..
- S. 560
- (Introduced by Mr. Beall for himself and others.)  
To amend the Internal Revenue Code of 1954 to encourage the preservation and rehabilitation of historic buildings and structures and the rehabilitation of other property and for other purposes..
- S. 667
- (Introduced by Mr. Pell for himself and others.)  
To amend the Social Security Act to establish a procedure for the prompt payment of social security benefits to individuals whose social security checks have been stolen, or otherwise delayed; to expedite hearings and determinations respecting claims for benefits under titles II, XVI, and XVIII of the act and pt. B of title IV of Federal Coal Mine Health and Safety Act of 1969; and to amend title II of the Social Security Act to limit to 25 percent the reduction that may be made in an individual's benefit check for any month because of any previous overpayments of monthly benefits..
- S. 985
- (Introduced by Mr. Moss for himself and others.)  
To authorize an experimental program to provide care for elderly individuals in their own homes...
- S. 1161
- (Introduced by Mr. Moss for himself and others.)  
To amend title XVIII of the Social Security Act to expand the definition of "provider of service" to include "day care center".....
- S. 1162

## TUNNEY, JOHN V., California—Continued

- (Introduced by Mr. Moss for himself and others.)  
To amend pt. B of title XVIII of the Social Security Act to broaden the coverage of home health services under supplementary medical insurance program and remove the 100-visit limitation presently applicable thereto, to amend pt. A of such title to liberalize the coverage of posthospital home health services thereunder, to amend title XIX of such act to require the inclusion of home health services in a State's medical program and to permit payments of housing costs under such a program for elderly persons who would otherwise require nursing home care to provide expanded Federal funding for congregate housing for the displaced and the elderly and for other purposes... S. 1163
- (Introduced by Mr. Moss for himself and others.)  
To amend title XIX of the Social Security Act to require any nursing home, which provides services under any State program under such title, to submit to the State agency administering such a program report of costs and a financial statement, both audited by a certified public accountant reflecting the operation of such nursing home..... S. 1164
- (Introduced by Mr. Moss for himself and others.)  
To amend title XIX of the Social Security Act to require any nursing home, which provides services under State plans approved under such title, fully to disclose to the State licensing agency the identity of each person who has any ownership interest in such home or is the owner (in whole or in part) of any mortgage, deed, or trust, note, or other obligation secured (in whole or in part) by such home..... S. 1168
- To amend the Internal Revenue Code of 1954 to allow a business deduction under section 162 for certain ordinary and necessary expenses incurred to enable an individual to be gainfully employed..... S. 1171
- (Introduced by Mr. Inouye for himself and others.)  
To amend title II of the Social Security Act to eliminate the special dependency requirements for entitlement to husband's and widower's insurance benefits to provide benefits for widowed fathers with minor children, and to make certain other changes so that benefits for husbands, widowers, and fathers will be payable on the same basis as benefits for wives, widows, and mothers..... S. 1220
- (Introduced by Mr. Montoya for himself and others.) To provide for coverage of certain drugs under medicare..... S. 1504
- (Introduced by Mr. Tunney for himself and others.)  
To amend sec. 44 of the Internal Revenue Code of 1954 (relating to credit for purchase of new principal residence) to provide that the lowest offering price requirement be limited to offers after Dec. 31, 1974, and to expedite the prescribing of final regulations relating to such sec. 44..... S. 1621
- (Introduced by Mr. Hathaway for himself and others.) To extend and revise the State and Local Fiscal Assistance Act of 1972..... S. 1625
- (Introduced by Mr. Stone for himself and others.)  
To amend the Internal Revenue Code of 1954 to provide that no interest is payable on income tax deficiencies in the case of returns prepared by the Internal Revenue Service until the expiration of 30 days after notice to the taxpayer of such deficiency ..... S. 1052
- (Introduced by Mr. Buckley for himself and Mr. Tunney.) To amend title 3, United States Code... S. 1708
- (Introduced by Mr. Hansen for himself and others.)  
To amend the Internal Revenue Code of 1954 to exclude from gross income the amount of certain cancellations of indebtedness under student loan programs ..... S. 1804
- (Introduced by Mr. Church for himself and others.)  
To amend title II of the Social Security Act to revise the provisions relating to automatic cost-of-living increases in benefits, and for other purposes ..... S. 1902
- (Introduced by Mr. Ribicoff for himself and others.)  
To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care..... S. 2020
- The Utility Tax Deductibility Act..... S. 2241
- To amend the Internal Revenue Code of 1954 to provide a tax credit for a portion of utility cost incurred by individuals in connection with their principal residence..... S. 2242
- (Introduced by Mr. Magnuson for himself and others.) To provide for the safeguarding of taxpayer rights, to restrict the authority for inspection of Federal tax returns and the disclosure of information derived from such returns, to clarify the authority of the Comptroller General to oversee the administration of the internal revenue laws, and for other purposes..... S. 2342
- (Introduced by Mr. Mondale for himself and others.) To amend the Internal Revenue Code of 1954 to increase the amount of the estate tax exemption, to provide that certain farmland included in the gross estate be valued according to its use as farmland, and for other purposes..... S. 2304
- (Introduced by Mr. Packwood for himself and others.) To provide that income from certain public entertainment activities conducted by organizations described in section 501(c) (3), (4), or (5) shall not be unrelated trade or business income and shall not affect the tax exemption of the organization..... S. 2404
- (Introduced by Mr. Muskie for himself and others.)  
To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations..... S. 2832

TUNNEY, JOHN V., California—Continued

(Introduced by Mr. Church for himself and others.)  
To amend title II of the Social Security Act to permit payment of benefits to divorced husbands and surviving divorced husbands in like manner as benefits thereunder presently are payable to divorced wives and surviving divorced wives, and to reduce from 20 to 15 years the number of years that a divorced spouse must have been married to an insured individual in order to be eligible for benefits on that individual's earnings record.....

S. 2860

(Introduced by Mr. McGovern for himself and others.) To amend the Internal Revenue Code of 1954 to increase the exemption for purposes of the Federal estate tax, to increase the State tax marital deduction, and to provide an alternate method of valuing certain real property for estate tax purposes.....

S. 2875

(Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes.....

S. 2925

To provide for a national coordinated program of job creation and maintenance, and for other purposes.....

S. 3210

(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to establish eligibility for husband's benefits based on having a child in care, and to provide benefits for widowed fathers with minor children.....

S. 3248

To amend the Internal Revenue Code of 1954 to provide a tax credit and to allow a deduction with respect to expenditures for residential solar energy equipment.....

S. 3264

(Introduced by Mr. Puckwood for himself and others.) To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.....

S. 3270

(Introduced by Mr. Talmadge for himself and others.) To strengthen the capability of the Government to detect, prosecute, and punish fraudulent activities under the medicare and medicaid programs, and for other purposes.....

S. 3501

SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.) To disapprove 5-percent ceiling on social security cost-of-living increases..... S. Con. Res. 2

(Introduced by Mr. Bayh for himself and others.) To express opposition to proposed curtailment of benefits under medicare..... S. Con. Res. 24

(Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly..... S. Con. Res. 80

SENATE RESOLUTIONS

(Introduced by Mr. Chiles for himself and others.) To have the President reconsider his announced intention of imposing under Presidential powers a tariff of up to \$3 a barrel on all imported oil and to permit the Congress to fully consider this proposal in conjunction with the other energy measures put forth by the President.....

S. Res. 11

(Introduced by Mr. Nelson for himself and others.) To designate at the Department of the Treasury and in the Congress an expert on long range tax simplification and tax reform for small business.....

S. Res. 300

AMENDMENTS

(Introduced by Mr. Hollings for himself and others.) To repeal percentage depletion for oil and gas with a 3,000 barrel per day exemption for independent producers. Royalty owners and producers with retail outlets or who are engaged in refining would not be entitled to this exception.....

Amdt. 72 to H.R. 2100

Re: Expenditures for dependent care required for gainful employment to be treated as ordinary and necessary business expense.....

Amdt. 153 to H.R. 2100

Re: Percentage depletion allowance for independent producers required to be reinvested.....

Amdt. 164 to H.R. 2100

(Introduced by Mr. Domenici for himself and others.) To permit tax credit and deductions for expenses improving thermal design of taxpayer's residence.....

Amdt. 191 to H.R. 2100

(Introduced by Mr. Hansen for himself and others.) To exclude from gross income the discharge of indebtedness of an individual under a student loan if the discharge was pursuant to a provision of the loan under which the indebtedness would be forgiven if the individual worked a certain period of time in certain professions, geographical areas, or for certain classes of employers.....

Amdt. 1156 to H.R. 7727

## TUNNEY, JOHN V., California—Continued

## AMENDMENTS—Continued

(Introduced by Mr. Packwood for himself and others.) To provide tax treatment of income from certain public entertainment activities conducted by county or State fairs.....	Amdt. 1238 to H.R. 7727
Re: Deduction for household and child care expenses treated as business expense.....	Amdt. 1020 to H.R. 10612
(Introduced by Mr. Inouye for himself and others.) Deletion of limitation on deductions for foreign conventions .....	Amdt. 1820 to H.R. 10012
(Introduced by Mr. Church for himself and others.) Supplemental security income in disaster areas..	Amdt. 1871 to H.R. 10012
(Introduced by Mr. Stone for himself and others.) Waiver of interest resulting from errors by IRS in preparing tax returns.....	Amdt. 1886 to H.R. 10012
(Introduced by Mr. Church for himself and others.) Supplemental security income (SSI), in disaster areas .....	Amdt. 1948 to H.R. 10612
(Introduced by Mr. Gravel for himself and Mr. Tunney.) Modification of tax credit for recycling..	Amdt. 2017 to H.R. 10612
(Introduced by Mr. Sparkman for himself and others.) Modification of minimum tax provisions on construction period interest and excess investment interest attributable to low- and moderate-income residential rental property; modification of depreciation recapture rules for low- and moderate-income rental property; and extension of 5-year rapid amortization for rehabilitation of low-income housing.....	Amdt. 2112 to H.R. 10012

## WEICKER, LOWELL P., Jr., Connecticut

- (Introduced by Mr. Montoya for himself and others.) To amend the Internal Revenue Code of 1954 to require the establishment of formal procedures and criteria for the selection of individual income tax returns for audit, to inform individuals of the reasons why their returns were selected for audit, and for other purposes..... S. 136
- (Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection of tax returns and the disclosure of information contained therein, and for other purposes..... S. 199
- (Introduced by Mr. Goldwater for himself and others.) To repeal the earnings limitation of the Social Security Act for all workers age 65 and over..... S. 410
- (Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to provide tax relief to small businesses..... S. 1119
- (Introduced by Mr. Hartke for himself and others.) To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder..... S. 1183
- To provide for the rationing of gasoline, to restrict imports of crude oil, to provide for the conservation of energy, and for other purposes..... S. 1405
- (Introduced by Mr. Case for himself and others.) To exempt State lotteries from certain Federal prohibitions and for other purposes..... S. 1485
- (Introduced by Mr. Ribicoff for himself and others.) To amend the Federal Unemployment Tax Act to provide a 5-year moratorium on application of the penalty imposed (through a reduction in the credit allowed employers against the Federal unemployment tax) by existing law on States which have failed to make timely repayment of certain advances made to the States unemployment account..... S. 1502
- (Introduced by Mr. Ribicoff for himself and others.) To exempt State lotteries from certain Federal prohibitions, and for other purposes..... S. 1605
- (Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care..... S. 2020
- (Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954, and the Tax Reduction Act of 1974, to make permanent certain changes made by such act in the Internal Revenue Code which affect small businesses..... S. 2149
- (Introduced by Mr. Javits for himself and others.) To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older..... S. 2157
- To amend the Internal Revenue Code of 1954 to restrict the authority for inspection of tax returns and the disclosure of information contained therein, and for other purposes..... S. 2390
- (Introduced by Mr. Long for himself and others.) To amend the Social Security Act by adding thereto a new title XXI which will provide insurance against the costs of catastrophic illness, by replacing the medical program with a Federal medical assistance plan for low-income people, and by adding a new title XV thereto which will encourage and facilitate the availability, through private insurance carriers, of basic health insurance at reasonable premium charges, and for other purposes..... S. 2470
- (Introduced by Mr. Ribicoff for himself and others.) To amend title XVIII of the Social Security Act to provide for the furnishing of outpatient rehabilitation services..... S. 2506
- (Introduced by Mr. Roth for himself and others.) To amend the Internal Revenue Code of 1954 to permit an individual to deduct amounts paid by that individual for retirement savings for the benefit of his spouse..... S. 2732
- (Introduced by Mr. Nelson for himself and others.) To amend the Internal Revenue Code of 1954 to revise and improve certain provisions thereof relating to estate and gift taxes..... S. 2819
- (Introduced by Mr. Muskie for himself and others.) To provide for the elimination of inactive and overlapping Federal programs, to require authorizations of new budget authority for Government programs and activities at least every 4 years, to establish a procedure for zero-base review and evaluation of Government programs and activities every 4 years, and for other purposes..... S. 2925
- (Introduced by Mr. Javits for himself and others.) To amend the Internal Revenue Code of 1954, the Social Security Act, and other laws to provide effective welfare reform by replacing public assistance and food stamps with a system of allowances and refundable credits, and for other purposes..... S. 3000
- (Introduced by Mr. Ribicoff for himself and others.) To amend the Internal Revenue Code of 1954 to deny certain benefits to taxpayers who participate in or cooperate with the boycott of Israel..... S. 3138
- To save the whales..... S. 3787



## WEICKER, LOWELL P., Jr., Connecticut—Continued

## AMENDMENTS

Re: \$1,000 exclusion or \$250 tax credit for interest on savings.....	Amdt. 148 to H.R. 2166
To strike Finance Committee provision granting tax credit for purchase of a principal residence; providing \$1,000 exclusion or \$250 tax credit for interest on savings.....	Amdt. 190 to H.R. 2166
(Introduced by Mr. Biden for himself and others.) To strike title I of the bill, "Refund of 1974 Individual Income Taxes".....	Amdt. 271 to H.R. 2166
(Introduced by Mr. Sparkman for himself and others.) Modification of minimum tax provisions on construction period interest and excess investment interest attributable to low- and moderate-income residential rental property; modification of depreciation recapture rules for low- and moderate-income rental property; and extension of 5-year rapid amortization for rehabilitation of low-income housing.....	Amdt. 2142 to H.R. 10012
To provide for a study by the National Commission on Revenue Sharing and Federalism, regarding the current allocation formulas.....	Fl. amdt. to H.R. 13307

## SENATE CONCURRENT RESOLUTIONS

(Introduced by Mr. Church for himself and others.) To oppose increases in medical costs for the elderly .....	S. Con. Res. 86
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WILLIAMS, HARRISON A., *New Jersey*

(Introduced by Mr. Kennedy for himself and others.) To create a national system of health security -----	S. 3	(Introduced by Mr. Church for himself and others.) To amend title II of the Social Security Act to increase the amount which individuals may earn without suffering deductions from benefits on account of excess earnings, and for other purposes.-----	S. 500
(Introduced by Mr. Inouye for himself and others.) To amend title XVIII of the Social Security Act to provide for the coverage of certain clinical psychologists' services under supplementary medical insurance benefits program established by part B of such title.-----	S. 123	(Introduced by Mr. Javits for himself and others.) To amend the Emergency Unemployment Compensation Act of 1971 so as to increase from 13 to 26 the maximum number of weeks for which an individual may receive emergency compensation thereunder -----	S. 766
(Introduced by Mr. Weicker for himself and others.) To amend the Internal Revenue Code of 1954 to restrict the authority for inspection of tax returns and the disclosure of information contained therein, and for other purposes.-----	S. 199	(Introduced by Mr. Fong for himself and others.) To amend title II of the Social Security Act to increase the increment in old-age benefits payable to individuals who delay their retirement beyond age 65.-----	S. 820
(Introduced by Mr. Bayh for himself and others.) To amend the Internal Revenue Code of 1954 to encourage the continuation of family farms, and for other purposes.-----	S. 227	To suspend the duty on railroad and railway rolling stock exported for repairs or alterations on or before Aug. 31, 1975.-----	S. 054
(Introduced by Mr. Church for himself and others.) To amend titles II, VII, XVI, XVIII, and XIX of the Social Security Act to provide for the administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established Independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.-----	S. 388	(Introduced by Mr. Moss for himself and others.) To authorize an experimental program to provide care for elderly individuals in their own homes.---	S. 1101
(Introduced by Mr. Church for himself and others.) To amend the Internal Revenue Code of 1954 to revise the retirement income credit and to increase the amount of such credit.-----	S. 389	(Introduced by Mr. Moss for himself and others.) To amend title XVIII of the Social Security Act to expand the definition of "provider of service" to include "day care center"-----	S. 1102
(Introduced by Mr. Church for himself and others.) To provide a program of income tax counseling for elderly individuals.-----	S. 390	(Introduced by Mr. Moss for himself and others.) To amend pt. B of title XVIII of the Social Security Act to broaden the coverage of home health services under supplementary medical insurance program and remove the 100-visit limitation presently applicable thereto, to amend pt. A of such title to liberalize the coverage of posthospital home health services thereunder, to amend title XIX of such act to require the inclusion of home health services in a State's medical program and to permit payments of housing costs under such a program for elderly persons who would otherwise require nursing home care to provide expanded Federal funding for congregate housing for the displaced and the elderly and for other purposes.---	S. 1103
(Introduced by Mr. Scott of Pennsylvania, for himself and others.) To assure that an individual or family, whose income is increased by reason of a general increase in monthly social security benefits, will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally-assisted programs -----	S. 445	(Introduced by Mr. Moss for himself and others.) To amend title XIX of the Social Security Act to require any nursing home, which provides services under any State program under such title, to submit to the State agency administering such a program report of costs and a financial statement, both audited by a certified public accountant reflecting the operation of such nursing home.-----	S. 1104
(Introduced by Mr. Bayh for himself and others.) To amend title XVIII of the Social Security Act to provide for coverage under pt. B of medicare for routine exfoliative cytology tests for the diagnosis of uterine cancer.-----	S. 451	(Introduced by Mr. Moss for himself and others.) To amend title XIX of the Social Security Act to require any nursing home, which provides services under State plans approved under such title, fully to disclose to the State licensing agency the identity of each person who has any ownership interest in such home or is the owner (in whole or in part) of any mortgage, deed, or trust, note, or other obligation secured (in whole or in part) by such home.-----	S. 1106
(Introduced by Mr. Ribicoff for himself and others.) To amend the Social Security Act to freeze medicare deductibles.-----	S. 525		

## WILLIAMS, HARRISON A., New Jersey--Continued

- (Introduced by Mr. Case for himself and others.)  
To exempt State lotteries from certain Federal prohibitions and for other purposes..... S. 1485
- (Introduced by Mr. Ribicoff for himself and others.)  
To amend the Federal Unemployment Tax Act to provide a 5-year moratorium on application of the penalty imposed (through a reduction in the credit allowed employers against the Federal unemployment tax) by existing law on States which have failed to make timely repayment of certain advances made to the States unemployment account..... S. 1502
- (Introduced by Mr. Montoya for himself and others.)  
To provide for coverage of certain drugs under medicare ..... S. 1504
- (Introduced by Mr. Church for himself and others.)  
To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program..... S. 1900
- (Introduced by Mr. Church for himself and others.)  
To amend title II of the Social Security Act to revise the provisions relating to automatic cost-of-living increases in benefits, and for other purposes ..... S. 1902
- (Introduced by Mr. Ribicoff for himself and others.)  
To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care..... S. 2020
- To amend the Social Security Act to make certain that recipients of aid or assistance under the various Federal-State public assistance and medical programs (and recipients of assistance under the veterans' pension and compensation programs or any other Federal or federally assisted program) will not have the amounts of such aid or assistance reduced because of increases in monthly social security benefits..... S. 2031
- (Introduced by Mr. Jackson for himself and others.)  
To amend the Internal Revenue Code of 1954 to provide that the gross income of an employee does not include amounts received as payment or reimbursement for legal services furnished to the employee under a group legal service plan, the value of legal services rendered to the employee under such plans, or amounts contributed by the employee's employer to such plan..... S. 2051
- (Introduced by Mr. Javits for himself and others.)  
To amend title XX of the Social Security Act to provide that no State shall be required to administer individual means test for provision of education, nutrition, transportation, recreation, socialization, or associated services provided thereunder to groups of low income individuals aged 60 or older..... S. 2157
- (Introduced by Mr. Church for himself and others.)  
To amend the Social Security Act to freeze medicare deductibles..... S. 2446
- (Introduced by Mr. Curtis for himself and others.)  
To amend the Internal Revenue Code of 1954 to modify the charitable distribution requirements imposed upon foundations..... S. 2475
- (Introduced by Mr. Jackson for himself and others.)  
To require the Federal Energy Administration to preserve all fees collected under the oil import fee program for eventual distribution to the consuming public..... S. 2401
- (Introduced by Mr. Ribicoff for himself and others.)  
To amend title XVIII of the Social Security Act to provide for the furnishing of outpatient rehabilitation services..... S. 2506
- To encourage State and local governments to reform their real property tax systems so as to decrease the real property tax burden of low- and moderate-income individuals who have attained age 65..... S. 2611
- (Introduced by Mr. Williams for himself and Mr. Case.) To amend sec. 218 of the Social Security Act to include New Jersey in the list of States which may establish a divided retirement system for purposes of providing social security coverage of State and local employees under Federal-State agreements..... S. 2605
- (Introduced by Mr. Muskie for himself and others.)  
To amend the Internal Revenue Code of 1954 with respect to lobbying by certain types of exempt organizations..... S. 2832
- (Introduced by Mr. Church for himself and others.)  
To amend title II of the Social Security Act to permit payment of benefits to divorced husbands and surviving divorced husbands in like manner as benefits thereunder presently are payable to divorced wives and surviving divorced wives, and to reduce from 20 to 15 years the number of years that a divorced spouse must have been married to an insured individual in order to be eligible for benefits on that individual's earnings record ..... S. 2860
- (Introduced by Mr. Stone for himself and others.)  
To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors... S. 3036
- (Introduced by Mr. Ribicoff for himself and others.)  
To amend the Internal Revenue Code of 1954 to deny certain benefits to taxpayers who participate in or cooperate with the boycott of Israel..... S. 3138
- (Introduced by Mr. Church for himself and others.)  
To amend title II of the Social Security Act to establish eligibility for husband's benefits based on having a child in care, and to provide benefits for widowed fathers with minor children.... S. 3248

## WILLIAMS, HARRISON A., New Jersey—Continued

(Introduced by Mr. Packwood for himself and others.) To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.....	S. 8270	To modify language requiring claimants for unemployment compensation to apply for any available training .....	Fl. amdt. to H.R. 6900
To amend title II of the Social Security Act to make more equitable the provisions relating to deductions from benefits on account of noncovered remunerative activity outside the United States....	S. 8474	(Introduced by Mr. Church for himself and others.) To provide income tax counseling for the elderly..	Amdt. 1280 to H.R. 7727
(Introduced by Mr. Case for himself and Mr. Williams.) To amend sec. 4942(g) (2) of the Internal Revenue Code.....	S. 8482	(Introduced by Mr. Church for himself and others.) To provide for simplification and increases in the retirement income credit.....	Amdt. 1281 to H.R. 7727
To amend the Railroad Retirement Act of 1974 with respect to the computation of annuity amounts in certain cases; and for other purposes.....	S. 8602	To provide income tax counseling for the elderly..	Amdt. 1309 to H.R. 9432
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**Raised temporarily to \$50,000 with a rate reduction on first \$50,000, com. amdt. to H.R. 2166.**  
 Deletes above provision, Long fl. amdt., and amdt. 144 to H.R. 2166.

**Extends provision one additional year, amdt. 723 to H.R. 6860.**

**Makes above provision permanent, amdt. 260 to H.R. 2166, S. 2149, S. 2172.**

**Raised to \$50,000 with a phase out, S. 512.**

**Raised to \$100,000, S. 639, S. 919, S. 1119, amdts. 62, 125 to H.R. 2166, S. 2069, S. 3381, amdt. 1882 to H.R. 10612.**

**Raised to \$100,600 with annual adjustments reflecting changes in the CPI, S. 2175.**

**Raised to \$50,000, H.R. 2166, amdt. 147 to H.R. 2166.**

**Corporations—Continued**

**Surtax rate indexation, S. 3784.**

**Surtax rate reduced, S. 2009, S. 3381.**

**Tax rate for corporations earning less than \$25,000 set at 20%, H.R. 2166, com. amdt. to H.R. 5550, Long fl. amdt. to H.R. 9008, com. amdt. to H.R. 10612.**  
 Above provision made permanent, S. 2140, S. 2172, com. amdts. to H.R. 10612.

**Tax rate increased, amdt. 1882.**

**Tax rate reduced, S. 3381.**

**Western Hemisphere Trade Corporation provisions repealed, com. amdt. to H.R. 10612.**

**Cotton blends:**

**Classified under TSC's by chief weight of their components, com. amdt. to H.R. 2177.**

**Countervailing duties:**

**Imposed on imported coal and oil shale, S. 2593.**

**Coverage, OASDI:**

- Federal Government employees, S. 1615.
- Members of Congress, S. 3510
- Mississippi, certain firemen and policemen, S. 3717.
- New Jersey, to provide coverage for certain public employees, S. 2005.
- Non-profit organization employees, com. amdt. to H.R. 8010.
- Religious order members permitted exclusion from, S. 3001.
- Service performed after age 65, voluntary exclusion of coverage, S. 2656.
- Small fishing operations on a share basis, S. 2518, amdt. 1032 to H.R. 5550, amdt. 1075 to H.R. 7727.
- West Virginia policemen and firemen, com. amdt. to H.R. 10727.

**Customs:**

- Extends duty and tax free privileges in foreign trade zones to additional classes of vessels, S. 3738.
- Limits to 1 qt. the amount of liquor a foreigner can bring into the U.S. duty free, Packwood fl. amdt. to H.R. 12251.
- Overtime services of personnel:**
  - Private aircraft arriving or departing on a flight between the United States and Canada exempted from payment of, S. 2312.
- 10% flat rate of duty for all personal goods valued under \$500, S. 3232.
- \$500 limit of informal entry of commercial shipments into the U.S., S. 3232.
- \$1,000 limit of informal entry of commercial shipments into the U.S., S. 2921.

**D****Debt limit (see Public debt limit).****Deductions:**

- Adoption expenses, S. 108, S. 2746.
- Air travel expenses, excess of first-class fare over coach disallowed as an expense, S. 1698, amds. 1308, 1320 to H.R. 7727, amds. 2057, 2060 to H.R. 10612.
- Architectural and transportation barriers to the elderly and handicapped, removal of, S. 3316, com. amdt. and amds. 1601, 2082 to H.R. 10612.
- Alimony payments for taxpayers claiming the standard deduction, H.R. 10612, com. amdt. to H.R. 10612.
- Automobile depreciation deduction disallowed in certain cases, amdt. 2030 to H.R. 10612.
- Broadened stock ownership plans (BSOB), amdt. 2011 to H.R. 10612.
- Business use of homes deduction disallowed, H.R. 10612, com. amdt. to H.R. 10612.
  - Above provision modified, amds. 2060, 2165, 2172, Bartlett fl. amdt. to H.R. 10612.
- Charitable contributions, S. 802, S. 1435, S. 2196, S. 2306, amdt. 1055 to H.R. 7727, S. 2988, S. 3127, S. 3761, amds. 1612, 1901, 1911, Kennedy fl. amdt. to H.R. 10612.
- Child care expenses, S. 703, S. 1171, S. 1219, amdt. 1626 to H.R. 10612.
- Common stock purchase, S. 3104.
- Convention expenses outside the United States disallowed, H.R. 10612, amds. 1566, 1829 to H.R. 10612.
- Corporations (see separate listing).
- Cost of living in certain States, S. 133.
- Crop disaster payments, tax treatment modified, H.R. 10612, com. amdt. to H.R. 10612.
- Dependency deduction, noncustodial parent rules revised, amdt. 2133 to H.R. 10612.
- Disability insurance plan, denial of deduction if benefits under plan are reduced to offset social security increases, S. 2075.
- Disaster loans, tax treatment, modified, H.R. 10612, com. amdt. to H.R. 10612.
- Educational expenses (see separate listing).
- Employee stock ownership plans (see separate listing).
- Energy conserving residential expenditures, S. 28, S. 168, S. 1112, amds. 135, 191, 215, and Domenici fl. amdt. to H.R. 2106, S. 3204.
- Foreign conventions, expenses, deduction limited, amds. 1313, 1317 to H.R. 7727, H.R. 10612, com. amdt. to H.R. 10612.
  - Above provision deleted, Inouye fl. amdt. to H.R. 10612.
- Gasoline tax deductions, \$50 floor, amdt. 598 to H.R. 6900, com. amdt. to H.R. 10612.
  - Deletes above provision from H.R. 10612, amdt. 1879 to H.R. 10612.
- Gasoline tax deduction repealed, S. 637, amdt. 195 to H.R. 2160.
- Geothermal energy exploration expenses, S. 2608, com. amdt. to H.R. 6860, com. amdt. to H.R. 10612.
  - Above provision deleted, Kennedy fl. amdt. to H.R. 10612.
- Government publications, deduction denied for donation in certain cases, S. 2196, amdt. 1055 to H.R. 7727.
- Gravesites, amounts expended by perpetual care fund for maintenance, H.R. 1112, com. amdt. to H.R. 1112.
- Health insurance plans, employment based, denial of deduction in certain cases, S. 1213, amdt. 134 to H.R. 2196.
- Home mortgage interest restricted to principal residence, S. 512.
- Home mortgage interest deduction allowed in addition to standard deduction, S. 3127.
- Household care services necessary for education, S. 703.
- Itemized deductions to be allocated between taxable and excluded income, S. 512.

**Depletion allowance:**

Interest on certain corporate indebtedness to acquire stock of another corporation, H.R. 7929, com. amdt. to H.R. 7929.

Limitation on artificial losses (*see* Tax shelters).

**Low income allowance increased to:**

\$1,000 (\$1,000 for joint returns), H.R. 10012.

\$1,700 (\$2,100 for joint returns), conf. amdt. to H.R. 5559, Long fl. amdt. to H.R. 9968.

\$1,800, S. 166, amdts. 151, 152 to H.R. 2160, com. amdt. to H.R. 5559.

\$1,850 ((\$2,400 for joint returns), com. amdt. and amdt. 2082 to H.R. 10012.

\$1,000 (\$2,500 for joint returns), H.R. 2160, amdts. 147, 203 to H.R. 2160, amdt. 723 to H.R. 6860.

\$2,000, S. 469, S. 918.

Maximum tax (*see* separate listing).

Medical expenses, S.574, S. 1553.

Mines, development of, deduction repealed, amdt. 1882 to H.R. 10012.

Moving expense rules revised, H.R. 10012, com. amdt. and amdt. 1873 to H.R. 10012.

Nonbusiness interest deduction limited, amdt. 1925 to H.R. 10012.

Nursing home care, S. 1553.

Partnership organizational expenses, amdt. 99 to H.R. 2160.

Percentage standard deduction adjusted to reflect changes in cost of living, S. 148, S. 987, S. 1005, S. 3127, amdt. 1002 to H.R. 10012.

Percentage standard deduction increased to:

17% up to \$1,250 for single persons and up to \$2,500 for joint returns, S. 512, S. 918.

Above provision made permanent, S. 8127.

16% up to \$1,700 for single persons and up to \$2,100 for joint returns, conf. amdt. to H.R. 5559, Long fl. amdt. to H.R. 9968, com. amdt. to H.R. 10012.

16% up to \$2,300 for single persons and up to \$2,600 for joint returns, for 1975, conf. amdt. to H.R. 2160, amdt. 723 to H.R. 6860, H.R. 10012.

Above provision made permanent, S. 2172.

16% up to \$2,500 for single persons and up to \$2,000 for joint returns, com. amdt. to H.R. 5559.

16% up to \$2,400 for single persons and up to \$2,800 for joint returns, conf. amdt. to H.R. 5559, Long fl. amdt. to H.R. 9968.

20% up to \$2,500 for single persons and up to \$5,000 for joint return, S. 3127.

Personal exemptions (*see* separate listing).

Prepublication expenses, rules revised, S. 2340, amdt. 1613, H.R. 10012, com. amdt. to H.R. 10012.

Qualified stock options, deduction eliminated, H.R. 10012, com. amdt. to H.R. 10012.

Renters permitted deduction of amount of rent that reflects State and local tax payments, S. 3307.

Renters permitted deduction of proportionate share of real property taxes paid, amdt. 2047 to H.R. 10012.

Residential repairs and improvements, S. 275.

Retirement savings for benefit of spouse, S. 2732.

Solar energy equipment, S. 3264.

State legislators, certain living expenses, S. 2134, amdt. 1200 to H.R. 7727.

Stock, corporate gifts to employees, S. 2824.

Transportation expenses for disabled to and from work, S. 407.

Travel expenses, tax treatment revised, H.R. 10012, com. amdt. and Haskell fl. amdt. to H.R. 10012.

Vacation homes, limiting deduction for expenses attributable to business use, H.R. 10012, com. amdt. to H.R. 10012.

**Distilled spirit (*see* alcoholic beverages).****Depletion allowance:**

Limitations in the case of oil and gas wells, rules modified, amdts. 225, 227, 230, 232, 234, 235, 236, 237 to H.R. 2160, com. amdt. and amdt. 1882 to H.R. 10012.

**Percentage depletion:**

Coal converted to low-pollutant synthetic fuel, treatment processes considered as mining, S. 2109.

Phased out for domestic oil and gas, S. 167, S. 295, S. 1140.

Plowback requirements and modifications, Hollings fl. amdt., Bartlett fl. amdts., and amdts. 164, 210, 211, 246, 247, 248, 249, 251, 252, 256 to H.R. 2160, S. 933.

**Repealed for:**

All oil and gas companies, H.R. 2160, S. 107, S. 469, S. 1112, S. 1515.

Major oil and gas companies and preserved for independent producers with an average daily production of:

3,000 barrels per day of oil production, amdt. 72 to H.R. 2160.

3,000 barrels per day of oil production and 18,000,000 cubic feet of natural gas production, Bentsen fl. amdt., Cranston fl. amdt., and amdts. 126, 136, 168, 176, 179, 221, 243 to H.R. 2160.

2,000 barrels per day of oil production and 12,000,000 cubic feet of natural gas production, Bartlett fl. amdt. to H.R. 2160.

1,000 barrels per day of oil production and 6,000,000 cubic feet of natural gas production, Hollings fl. amdts., and amdts. 207, 208, 216, 231, 235, 238, 258 to H.R. 2160.

1,000 barrels per day of oil production and 6,000,000 cubic feet of natural gas production for Alaska, Stevens fl. amdt., and amdts. 212, 213, to H.R. 2160.

1,000 barrels per day of oil production and 6,000,000 cubic feet of natural gas production for the Outer Continental Shelf, amdts. 254, 255 to H.R. 2160.

Pipeline owners, amdts. 226, 233 to H.R. 2160.

Refiners, amdts. 72, 228, 229 to H.R. 2160.

Royalty owners, amdt. 72 to H.R. 2160.

**Restored for certain independent producers and royalty owners, S. 3271.**

**Retained for:**

Natural gas, amdt. 219 to H.R. 2160.

Natural gas sold under fixed price contracts, amdts. 72, 133, 157, 168, 207, 208, 221, 238, 258 to H.R. 2160.

Natural gas wells exceeding a depth of 15,000 feet, amdt. 218 to H.R. 2160.

"Old" oil, amdt. 253 to H.R. 2160.

Wells deeper than 12,500 feet, amdts. 250, 254 to H.R. 2160.

Small producer exemption liberalized, amdt. 2173, and Bartlett fl. amdt. to H.R. 10012.

Variable rates provided for, S. 1112.

**Depreciation allowance:**

- Adjusted to reflect changes in cost of living, S. 987.
- Asset Depreciation Range (ADR), increase in, S. 3381.
- Asset Depreciation Range repealed, amdt. 1502, 1882, 2013, 2073 to H.R. 10012.
- Conversion of boilers from use of oil or gas to coal, 5-year deduction, S. 973.
- Indexation for computing corporate depreciation, S. 3784.
- Low-income housing, provisions liberalized, S. 457, amdt. 1314 to H.R. 7727, amdt. 1891, 2142, Long fl. amdt. to H.R. 10012.
- Recapture not required on certain transfers to tax-exempt organizations, S. 1723, fl. amdt. to H.R. 83.
- Small businesses, increase in first year depreciation allowance, amdt. 05 to H.R. 2160.

**E****Earnings limitation (OASDI):**

- Eliminated, S. 861, S. 1793.
- Eliminated for persons over 65, S. 410, amdt. 1243 to H.R. 7727.
- Excess earnings reduced by expenses paid for medical care, S. 100.
- Increased to:
  - \$3,000, S. 500, S. 918.
  - \$3,000, S. 1493.
  - \$4,800, S. 357, S. 1240.
  - \$5,100, S. 1236, amdt. 1300 to H.R. 10727.
  - \$7,500, S. 3500.
- Phased out, S. 1188.
- Retirement test changed to an annual basis, S. 3092.
- Special rule for individuals living in Alaska or Hawaii, S. 135.

**Disability, OASDI:**

- Blind eligible with 6 quarters of coverage, S. 1183.
- Brain tumor, special eligibility rules, S. 1227.
- Eligible if unable to work in usual occupation, S. 440.
- Eligible with 40 quarters of coverage, S. 280.
- Increased allocation of revenues to trust fund, S. 3092.
- Retirement test changed to an annual basis, S. 3092.
- Kidney transplantation and home dialysis, liberalization of requirements for utilization, S. 1492.
- Penalty for reducing private disability insurance benefits to offset increases in social security benefits, S. 2075.
- Waiting period:
  - Eliminated for individuals with terminal illnesses, S. 747.
  - Reduced to 3 months, S. 410.

**Educational expenses:**

- Deduction for higher education and postsecondary vocational education, S. 936, S. 1249, amdt. 187 to H.R. 2160, S. 2350, S. 3204, amdt. 1903 to H.R. 10012.
- Tax credit for expenses of higher education, S. 83, S. 534, S. 575, S. 2002, Roth floor amdt. to H.R. 1386; com. amdt. and amdt. 1650, 2082 to H.R. 10012.
- Above provision deleted from H.R. 10012, Muskie motion to H.R. 10012.
- Tax credit for savings for payment of postsecondary educational expenses, S. 666.
- Tax deferred while paying, S. 2600.

**DISC (Domestic International Sales Corporations) (see Corporations).****Elbow prostheses:**

- Temporary duty free entry in certain cases, H.R. 11321.

**Doxorubicin hydrochloride:**

- Temporary suspension of duty, S. 3685.

**Eligibility requirements (OASDI):**

- Age 60, full benefits if forced to retire by Federal law, order, or regulation, S. 279.
- Child entitled on basis of grandparents' wage record, S. 2391.
- Divorced spouse, duration of marriage requirement reduced from 20 to 15 years, S. 2800.
- Divorced wife, duration of marriage requirement reduced from 20 to 10 years, S. 2001.
- Eliminate certain limitations on eligibility which are applicable to men, S. 1729.
- Students aged 18-22, benefits eliminated, S. 3092.
- Widows and widowers:
  - Unreduced benefits at any age if disabled, S. 410, S. 3185.

**Dyeing and tanning materials:**

- Duty free entry period extended until June 30, 1978, H.R. 7715.

**Embargoes:**

- Against nations violating whale quotas, S. 3787.

**Emigration:**

Prohibits trade agreements with countries denying freedom of, S. 3524.

**Employee Retirement Income Security Act of 1974 (see Pension plans).****Employee stock ownership plans, see also Pension plans and retire income:**

Retroactive regulations by the Secretaries of Labor or Treasury prohibited, amdt. 2161 to H.R. 10012.

Stock ownership rules revised, H.R. 10012, com. amdt. amdt. 2075, 2076, 2082, 2118, Long fl. amdt. to H.R. 10012.

Tax incentives for corporations to make gifts of stock to employees, S. 2824.

Tax incentives for establishing, com. amdt. and amdt. 2073 to H.R. 10012.

25% of tax benefits realized from first use of extended loss carryback provisions to be placed in, com. amdt. to H.R. 2166.

**Employment taxes:**

Companion sitting, persons providing placement services relieved of withholding responsibilities, Allen floor amdt. to H.R. 7228, amdt. 1869 to H.R. 10012.

Employers of 50 or less employees relieved from requirement of paying more often than once each quarter, S. 1691.

Payroll taxes, Protestant missionaries exempted from, S. 1963. Reduced to 1972 levels, amdt. 1182 to H.R. 10012.

Special refunds of social security tax to members of certain religious faiths, S. 3001.

Tax credit for employment taxes paid certain new employees, S. 2382.

**Energy (see also, Petroleum, Tax credits, Excise taxes, and Deductions):**

Energy Conservation and Conversion Trust Fund established, H.R. 6860.

Energy development loan guarantees and energy development fund, amdt. 724 to H.R. 6860.

**Estate tax:**

Additional \$200,000 exclusion for family farms, S. 227.

Charitable remainder trusts, extension of time for certain provisions, H.R. 6889.

Estate tax credit to replace present exemptions, com. amdt., amdt. 2082, 2108, Laxalt fl. amdt., Packwood fl. amdt. to H.R. 10012.

Exemption from taxation of certain trusts providing care for mentally incompetent relatives, S. 1960.

Exemption raised to:

\$100,000, S. 702, amdt. 181, 182 to H.R. 2166.

\$120,000, S. 568, S. 2819, S. 2879.

\$125,000, S. 2038.

\$150,000, S. 927, amdt. 217 to H.R. 2166, S. 2394.

\$200,000, S. 436, S. 1173, amdt. 138 to H.R. 2166, S. 1803, S. 2187, S. 2704, S. 2875, S. 3157, amdt. 1074 to H.R. 10012.

\$400,000, S. 2885.

Extension of time for payment in certain cases, S. 3381, com. amdt. and amdt. 2082 to H.R. 10012.

Generation skipping transfers, rules revised, H.R. 10012, com. amdt. and Long fl. amdt. to H.R. 10012.

Installment payment provision liberalized, S. 927, S. 2394, S. 3289.

Integrated with gift taxes, S. 512.

Marital deduction increased, S. 1173, amdt. 138 to H.R. 2166, S. 1803, S. 2187, S. 2875, S. 2879, S. 3157, S. 3289, com. amdt. and amdt. 2082 to H.R. 10012.

Principal residence removed from gross taxable estate, S. 3289.

Qualified real property valued at current use rather than best use, amdt. 2178 to H.R. 10012.

Tax credit:

\$25,000, S. 3139.

\$30,000, S. 3140.

\$40,000 for small farms and businesses, S. 3139.

\$50,000 phased in, com. amdt. and amdt. 2082 to H.R. 10012.

Valuation of certain property at farm values rather than at fair market value, S. 80, S. 678, S. 679, S. 1173, S. 1184, amdt. 138 to H.R. 2166, S. 2038, S. 2187, S. 2304, S. 2819, S. 2875, S. 2885, S. 3157, com. amdt., amdt. 2082, Mathias fl. amdt. to H.R. 10012.

**Estimated taxes:**

Aged with less than \$2,000 income exempted from filing, S. 2103.

**Excess profits tax:**

Imposed on oil companies profits exceeding average of all manufacturing corporations, S. 311.

Imposed on oil companies profits unless profits are used for certain investments, S. 1112.

Oil and gas deregulation tax, amdt. 676 to H.R. 6860.

Oil deregulation tax, amdt. 691 to H.R. 6860, amdt. 571 to H.R. 6860.

**Excise tax:**

Alcoholic beverages, amdt. 196, 273 to H.R. 2166, H.R. 3055, com. amdt. to H.R. 3055, H.R. 3005

Automobiles, trucks, and trailers, S. 77, S. 635, S. 897, S. 973, S. 974, S. 1120, com. amdt. to H.R. 2166, amdt. 193, 263 to H.R. 2166, S. 1515, S. 2046, amdt. 696 to H.R. 6860, S. 2405, amdt. 1245 to H.R. 7727, S. 2729, H.R. 6521, com. amdt. and amdt. 1993 to H.R. 10612.

Aviation taxes, S. 1403, S. 2720, H.R. 10101, com. amdt. to H.R. 10101, amdt. 2364 to H.R. 8283.

Buses, H.R. 6860, com. amdt. to H.R. 10612.

Cigarettes, and cigars, amdt. 197, 274 to H.R. 2166, S. 2896, S. 2906, amdt. 1945 and Hart of Colorado fl. amdt. to H.R. 10612.

Coal operators, H.R. 10760 and com. amdt. to H.R. 10760.

Communications services, S. 232.

Gasoline, S. 78, S. 638, S. 897, S. 973, amdt. 192 to H.R. 2166, S. 2047, S. 2120, S. 2729, com. amdt. to H.R. 6860, com. amdt. and amdt. 2166 to H.R. 10612.

Inland waterways user tax, S. 3126, amdt. 2090 to H.R. 10612.

Petroleum, S. 463, H.R. 6860, S. 2393, com. amdt. to H.R. 10612.

Private foundation investment income, S. 2348, amdt. 1241 to H.R. 7727, com. amdt. and amdt. 2174 to H.R. 10612.

Severance taxes, S. 2593.

Tires, radial, H.R. 6860.

Tires, tread rubber, H.R. 2171, com. amdt. to H.R. 2171.

Windfall profits tax on petroleum products, amdt. 676, 691 to H.R. 6860, amdt. 854.

**Farrior, Joyce Ann and Sarah E.:**  
For the relief of, H.R. 2110.

**Federal-State Tax Collection Act of 1972:**

Implementation as soon as any one State desired it, amdt. 1033 to H.R. 5559, amdt. 1076 to H.R. 7727.

**Fig pastes:**

Temporary suspension of duty, S. 2118.

**Executive branch:**

Limitation on number of civilian officers and employees, amdt. 12 to H.R. 2634.

**F****Farmers:**

Additional \$10,000 estate tax exclusion for family farms, amdt. 1674 to H.R. 10612.

Additional \$200,000 estate tax exclusion for family farms, S. 227.

Excise tax exemption for certain trailers used in farming, H.R. 6521.

Gas tax refund to agricultural aircraft operators, S. 1403.

Highway use tax, certain vehicles used in farming or soil and water conservation practices exempted from, S. 2897, amdt. 2113 to H.R. 10612.

Livestock sold because of drought, special tax rule, Humphrey fl. amdt. to H.R. 10612.

Nonfarm farmer, farm expense deduction limited, S. 512.

Reduced value of property for estate tax purposes by restricting future use, S. 2819.

Tax shelter provisions (see separate listing).

Valuation of certain property at farm values for estate tax purposes, S. 60, S. 678, S. 679, S. 1173, S. 1184, amdt. 138 to H.R. 2166, S. 2038, S. 3157, com. amdt. and amdt. 2082.

Mathias fl. amdt. to H.R. 10612.

**Finance Committee:**

Additional expenditures for inquiries and investigations, S. Res. 61, S. Res. 349.

Additional expenditures for routine purposes, S. Res. 42.

Authorization for 2 additional temporary professional staff and 2 additional temporary clerical assistants, S. Res. 41.

Authorization for printing additional copies of the Senate Report to accompany H.R. 10612, S. Res. 462.

**Financial institutions:**

Bad debt reserves deduction revised, S. 512.

Banks acquiring stock of a tenant stockholder of a co-op housing corporation thru foreclosure shall be treated as tenant-stockholder for purposes of deductions allowed, amdt. 1900 and Javits fl. amdt. to H.R. 10612.

Uniform application of tax laws, S. 2772.



**Fish netting:**

Duty rate lowered, S. 3270.

**Fish or fish products:**

Importation prohibited by any country engaging in commercial whaling activities, S.J. Res. 81.

**Floyd, Clarence R.:**

For the relief of, S. 2682.

**Foreign diplomatic property and personnel:**

Federal reimbursement to certain jurisdictions for costs associated with protection of, S. 1708.

**Foreign income:**

Additional tax on certain income from OPEC members, S. 2043.  
Controlled foreign corporations, repeal of minimum distribution provisions postponed, S. 2124.

Deferral denied for company making bribes or other illegal payments, S. 3150.

Deferral denied for company participating in boycotts, S. 3138, S. 3236.

Deferral ended, amdt. 1884 to H.R. 10012.

Controlled foreign corporations, tax treatment revised, S. 512, amdt. 100, 221 and Hollings fl. amdt. to H.R. 2100, amdt. 1254 to H.R. 7727, amdt. 858 to S. 512, H.R. 10012, amdt. 1037, 1000, 1003, Long fl. amdt., Hollings fl. amdt. to H.R. 10012.

Controlled foreign corporations permitted to adopt a new taxable year, amdt. 1254 to H.R. 7727.

Exclusion from taxable income of individuals living abroad, rules revised, S. 512, H.R. 10012, com. amdt. and amdt. 1920 to H.R. 10012.

Foreign subsidiary corporations operating in tax haven countries, effective date changed for revision of taxation of income, amdt. 1239 to H.R. 7727.

"Less developed country" provision repealed, S. 512, S. 651, H.R. 10012, com. amdt. and amdt. 2082 to H.R. 10012.

"Overall limitation" repealed, S. 512, S. 651.

"Per country" limitation repealed, amdt. 168, 198, 207 to H.R. 2100, com. amdt. and amdt. 2082 to H.R. 10012.

Portfolio investments of foreigners, tax treatment modified, H.R. 10012, com. amdt. and Packwood fl. amdt. to H.R. 10012.

Production sharing contract income taxes, rules revised, com. amdt. to H.R. 10012.

Above com. amdt. provisions deleted, amdt. 1970 to H.R. 10012.

Recapture of foreign losses, rules revised, amdt. 1270 to H.R. 7727.

Subpart F income, rules revised, com. amdt. and amdt. 1918 to H.R. 10012.

**Tax credits:**

Denied for companies making bribes or other illegal payments, S. 3150.

Denied for company participating in boycotts, S. 3138, S. 3236, com. amdt. to H.R. 10012.

Denied for payment of royalties, amdt. 1503, 1905, 2043.  
Expiring credits, rules revised, com. amdt. to H.R. 10012.

Above provision deleted, amdt. 1919, 2139 to H.R. 10012.

Foreign loss recapture, amdt. 168, 207 to H.R. 2100, com. amdt. and amdt. 2082 to H.R. 10012.

Limitations for amounts paid to foreign governments, amdt. 1940, 1987 to H.R. 10012.

Limitations for oil and gas income, S. 167, S. 206, amdt. 168, 198, 207, and Cranston fl. amdt. to H.R. 2100, amdt. 1905, 2043 to H.R. 10012.

Repealed, for oil and gas income, S. 1441, amdt. 162, 202, 200, 221, and Hollings fl. amdt. to H.R. 2100, S. 1515, amdt. 1883 to H.R. 10012.

Trusts, tax treatment modified, H.R. 10012, com. amdt., Kenney fl. amdt., Packwood fl. amdt. to H.R. 10012.

Western Hemisphere Trade Corporation, special tax rates repealed, S. 512, 651, com. amdt. and amdt. 2082 to H.R. 10012.

## G

**Gasoline:**

Deduction modified, amdt. 598 to H.R. 6900, com. amdt. and amdt. 1924 to H.R. 10612.  
 Excise tax increased, S. 78, S. 638, S. 807, S. 978, amdt. 192 to H.R. 2100, S. 2047, S. 2120, com. amdt. to H.R. 6800, amdt. 2100 to H.R. 10612.  
 Excise tax reduction postponed 2 years, S. 2729.  
 Inland waterways user tax, S. 3126, amdt. 2090 to H.R. 10612.  
 Rationing provided for, S. 1405.

**Generalized System of Preferences (Title V of the Trade Act of 1974):**

Certain members of OPEC and other cartels exempted from prohibition on preferences, S. 394, S. 465, S. 888, S. 1706.  
 Countries aiding terrorists excluded, Bentsen fl. amdt. to H.R. 10612.  
 Countries participating in oil embargoes excluded from, amdt. 2030 to H.R. 0401.  
 OPEC members not participating in oil embargo of United States included, com. amdt. to 2177.

**Gift tax:**

Exclusion raised to:  
 \$60,000, S. 2819.  
 \$100,000, S. 436.  
 Integrated with estate taxes, S. 512.  
 Uniform Gift to Minors Act, revised, Taft fl. amdt. to H.R. 10612.

**Glass prisms, loose:**

Duty-free entry, H.R. 8653.

**Glycine:**

Quotas imposed on glycine and related products, S. 2436.

**Graphite, natural:**

Duty suspended until the close of June 30, 1978, H.R. 7708.

**Gross income exclusion:**

Amount equal to Federal cost-of-living allowance in certain areas, S. 134.  
 Armed Forces health professions scholarships program, certain funds and services, S. 3335, amdt. 1600, 1639 to H.R. 10612.  
 Civil service retirement benefits up to the amount of the maximum social security retirement benefit, S. 2870.  
 Corporate dividends, domestic, S. 3381.  
 Disability income of civil service retirees, amdt. 1880 to H.R. 10612.  
 Disability income of members of the armed forces, National Oceanic and Atmospheric Admn., PHS, and Foreign Service, com. amdt. and amdt. 2042 to H.R. 10612.  
 Above provision deleted, amdt. 1864 to H.R. 10612.  
 Dividends on common stock of domestic corporations if reinvested in same, S. 2900, S. 3784.  
 Firefighting and rescue units, certain amounts received by members, S. 2788.  
 Federal retirement benefits portion excluded, Montoya fl. amdt. to H.R. 10612.  
 Foreign income:  
 Provision repealed, S. 512.  
 Provision phased out, H.R. 10612, amdt. 1929 to H.R. 10612.  
 Group legal service plans, contributions to, com. amdt. and amdt. 2082 to H.R. 10612.  
 Income earned abroad:  
 Working for charitable organization, amdt. 1611 to H.R. 10612.  
 Income from temporary rental of railroad rolling stock by foreign corporations, H.R. 5559, com. amdt. to H.R. 7727.  
 Increased for gain from the sale of a residence by an individual 65 or older, S. 1142.  
 Interest on an amount of savings not in excess of:  
 \$10,000, S. 373.  
 Interest paid on certain bonds issued:  
 In connection with qualified scholarship funding bonds, S. 3272.  
 In connection with redevelopment areas, S. 2536, amdt. 1241 to H.R. 7727.  
 To finance construction of hospitals, S. 3241.  
 To finance construction of wharves and docks, amdt. 1288 to H.R. 7727.  
 Interest received from savings, not to exceed:  
 \$100, S. 3784, amdt. 1860 to H.R. 10612.  
 \$500, S. 317, S. 2909.  
 \$1,000 (\$2,000 for joint returns), amdt. 119, 190 to H.R. 2100.  
 Klamath Indian forest lands, capital gains resulting from condemnation of, S. 387, H.R. 83.  
 Legal services plans, reimbursement for premium payments, S. 2951.  
 Magazine sales for display purposes, H.R. 5161.  
 Physicians' fees received practicing in physician shortage areas, limited amounts, S. 2749.  
 Rental value of person 2e furnished surviving spouse of a minister, H.R. 8096.  
 Securities, limited exclusion of capital gains by individuals, S. 2799, S. 2909.  
 Sick pay and certain military and disability pensions, exclusion repealed, H.R. 10612, com. amdt. to H.R. 10612.  
 Above provision deleted, amdt. 2156 to H.R. 10612.  
 Social security taxes paid, S. 1481.  
 State disaster assistance, certain, S. 845.  
 Student loans, forgiven portion, S. 1344, S. 1804, amdt. 1156 to H.R. 7727, com. amdt. to H.R. 10612.

H

**Health insurance:**

Block grants for consolidation of health programs, S. 3137.  
 Catastrophic Health Insurance and Medical Assistance Reform Act (Long et al.), S. 2470.  
 Catastrophic health insurance for the unemployed, S. 970.  
 Deductions for medical care, S. 574, S. 1553, S. 2401.  
 Health insurance for the unemployed required of all future employment based group health plans, S. 1213, amdt. 134 to H.R. 2166.  
 Health Security Act (Kennedy et al.), S. 3.  
 Maternal and child national health insurance, S. 3597.  
 Mental Health Act of 1975, S. 1332.  
 National Health Care Act of 1975 (McIntyre), S. 1438.  
 National Health Standards Act (Fannin), S. 2614.  
 Tax credits for medical expenses, S. 600, S. 1528.

HEW regulations (See Social Security Act).

**Highway Act:****Highway Trust Fund:**

Bridge repair, 10 percent annual appropriation for, S. 3744.  
 Certain funds authorized without State or local matching, S. 681.  
 Consolidation of categorical grant programs, S. 2078.  
 Extended indefinitely, S. 2078.  
 Extended until October 1, 1979, S. 2729.  
 Extended until October 1, 1980, S. 753.  
 Extended until 1991, and increases Federal-State funding ratio, S. 371.  
 Financing formula revised, S. 2078.  
 Interstate funding increased, S. 2078.  
 Rural roads, funds provided for improving, S. 793.  
 Terminated, S. 630, amdt. 104 to H.R. 2166.

**Highway use tax:**

Vehicles used for farming or soil and water conservation work exempted from, S. 17, S. 2897, amdt. 2113 to H.R. 10612.

**Horses:**

Temporary suspension of import duty, H.R. 9401.

I

**Income splitting:**

Married person filing separate return taxed at same rate as an unmarried individual, S. 93.  
 Rates for married persons extended to unmarried persons, S. 149, S. 1401.  
 Surviving spouse, 2-year limitation for qualifying removed, S. 912.

**Income tax:**

Armed forces (see separate listing).  
 Capital gains (see separate listing).  
 Controlled foreign corporations, H.R. 2166, S. 2124.  
 Cooperatives, telephone, S. 1613.  
 Deductions (see separate listing).  
 Depletion allowance (see separate listing).  
 Depreciation allowance, S. 457.  
 Estimated taxes, S. 2403.  
 Excess profits tax, S. 311, S. 1112.  
 Income splitting (see separate listing).  
 Minimum income tax (see separate listing).  
 Outdoor advertising displays, uniform tax treatment, S. 2904, amdt. 1513 to H.R. 10612.  
 Personal exemptions (see separate listing).  
 Possessions and territories, percentage of Federal tax imposed on U.S. citizens to be paid to the U.S. Treasury, S. 3544, amdt. 2275 to H.R. 8283.  
 Private foundations (see separate listing).  
 Study required by the Joint Committee on Internal Revenue Taxation, Ford fl. amdt., Hathaway fl. amdt., to H.R. 10612.  
 Tax credit (see separate listing).  
 Tax exempt organizations (see separate listing).  
 Tax rates (see separate listing).  
 Tax tables revised, H.R. 10612, com. amdt. to H.R. 10612.

**Indians:**

Indian Health Care Improvement Act, S. 522.  
 Tribes provided same tax treatment as other governmental units, S. 384, S. 2064.

**Intangible drilling and development costs:**

Deduction repealed, S. 1523, amdt. 1638, 1807 to H.R. 10612.  
 Deduction limited, amdt. 1882 to H.R. 10612.  
 Recapture of certain costs on disposition of oil and gas properties where disposition takes place after specified dates, amdt. 1911, 1923 to H.R. 10612.

**Interest income:**

Gross income exclusion from interest on an amount of savings not in excess of:  
 \$10,000, S. 873.  
 Gross income exclusion from savings:  
 \$100, S. 3784, amdt. 1866 to H.R. 10612.  
 \$500, S. 347, S. 2009.  
 \$1,000 (\$2,000 for joint returns), amdt. 148, 190 to H.R. 2166.  
 Gross income exclusion increased for interest on certain bonds issued in connection with:  
 Construction of hospitals, S. 3241.  
 Construction of wharves and docks, amdt. 1288 to H.R. 7727.  
 Redevelopment areas, S. 2536, amdt. 1241 to H.R. 7727.  
 State and local bond interest distributed to shareholders of mutual funds and regulated investment companies, rules liberalized, amdt. 2035 to H.R. 10612.  
 Tax credit for savings, S. 3381.  
 Tax credit for savings for payment of postsecondary educational expenses, S. 666.  
 Treasury required to cross-check interest information with tax returns, amdt. 1868 to H.R. 10612.

**Intergovernmental Cooperation Act of 1968:**

Allowable costs in computing grants-in-aid to a State, rules revised, amdt. 2336 to H.R. 10210.

**Internal Revenue Code:**

Repeals and revises obsolete provisions of the tax laws, amdt. 1322 to H.R. 7727, H.R. 10612, com. amdt. and amdt. 1890, and Long fl. amdt. to H.R. 10612.

**Internal Revenue Service:**

Audit by the Comptroller General H.R. 8918, Ribicoff fl. amdt. to H.R. 10612.  
 Restricted access to tax returns during audit, com. amdt. to H.R. 8948.  
 New or revised forms, approval required by Director of the Office of Management and Budget, S. 2791.  
 Permitted to accept check of Philippine and Industrial Bank for account of Linnie Jane Hodges, S. 805.  
 Regulations, judicial review provided for, amdt. 1900, 1900 modified to H.R. 10612.  
**Tax practice and procedure:**  
 Jeopardy and termination assessments:  
 Administrative summons:  
 Effective date changed, com. amdt. to H.R. 1142.  
 Rules revised, com. amdt. to H.R. 10612.  
 Effective date changed, com. amdt. to H.R. 1142.  
 Expedited review, com. amdt. to H.R. 10612.  
 Judicial confirmation of need for a jeopardy assessment required, S. 187.  
 Private letter rulings made public, com. amdt. to H.R. 10612.  
 Private letter rulings, taxpayers names made public, Haskell fl. amdt. to H.R. 10612.  
 Private letter rulings, reimbursement for costs received by IRS to be treated as reimbursable to the IRS appropriation, com. amdt. to H.R. 1142.  
 Reimbursement of costs incurred in contesting second audit, S. 405.  
 Summons on a 3d party recordkeeper, requirement providing notice to taxpayer, com. amdt. and amdt. 2107, 2154, to H.R. 10612.  
 Term of the Commissioner defined, S. 189.

**International Trade Commission:**

Appropriations authorized for fiscal year 1977, S. 3420, H.R. 13390.  
 Voting procedures changed, com. amdt. and amdt. 2082 to H.R. 10612.

**Investment tax credit:**

Air conditioning and heating units, repealed for certain, com. amdt. to H.R. 10012.

Airlines, amdts. 1000, 2140 to H.R. 10012.

"Balanced growth areas," additional credit for properties providing new employment opportunities, amdt. 1852 to H.R. 10012.

Denied for drilling rigs in waters in the Southern Hemisphere, amdts. 168, 207 to H.R. 2166.

Denied for oil and gas burning electrical generating equipment, H.R. 0900.

Employee stock ownership plans, com. amdt. and amdt. 2048 to H.R. 10012.

Energy conservation and production equipment, com. amdt., Kennedy fl. amdt., Long fl. amdt., Haskell fl. amdt., to H.R. 10012.

Above provision deleted, amdts. 2151, 2152, 2153 to H.R. 10012.

Expiring credits, rules revised, S. 3080, com. amdt. and Long fl. amdt. to H.R. 10012.

Com. amdt. provision deleted, amdts. 1910, 2130 to H.R. 10012.

Graduated increased credit for small business, S. 1110, amdt. 94 to H.R. 2166.

Increased to:

- 5% additional for investments exceeding average of preceding 3 years, amdts. 2013, 2073 to H.R. 10012.
- 13% for 1975 to 1976 and 10% thereafter for balanced growth areas, S. 1594.
- 10% for job-creating industries in balanced growth area, amdt. 1 to H.R. 1707, amdt. 3 to H.R. 2166.
- 10% for all businesses permanently, S. 400, S. 918, amdts. 180, 242 to H.R. 2166, S. 2000, com. amdt. to H.R. 10012.
- 10% for all businesses for 1 year, H.R. 2166, amdts. 147, 100 to H.R. 2166.
- Increase extended in certain cases, amdts. 1267 to H.R. 7727.
- Increase made permanent, S. 2149, S. 2172.
- 10% for all businesses through 1980, H.R. 10012.
- 10% and 12% for property placed in service 1-21-75 thru 12-31-75, amdts. 150, 189 to H.R. 2166.
- 10% plus 15% for net new investments, amdts. 204, 267 to H.R. 2166.
- 12% for certain energy conservation and production, com. amdt. to H.R. 10012, amdts. 2135, 2136 to H.R. 10012.
- 15% for net new investments S. 2437, amdt. 1810 to H.R. 7727.
- 20% for 3 years for small businesses, S. 959.

Insulation and solar energy equipment in the case of businesses, H.R. 6800, com. amdt. to H.R. 6800, com. amdt. to H.R. 10012.

Intangible drilling costs, 10% credit with a 5% supplementary credit for productive wells, S. 2057.

Limited to small business and family farms, amdt. 1882 to H.R. 10012.

Motor picture or TV films, H.R. 10012, com. amdt. to H.R. 10012.

Above provision deleted, amdt. 2141 to H.R. 10012.

Pollution control equipment, com. amdt. to H.R. 10012.

Railroad property, limitations, com. amdt. to H.R. 10012.

Repealed, S. 512, amdts. 1576 to H.R. 10012.

Refunds of unused credits, com. amdt. to H.R. 10012.

Provisions of com. amdt. deleted, amdt. 1015 to H.R. 10012.

Solar and geothermal equipment credit, com. amdt. to H.R. 10012.

Urban mass transit property, lessee entitled to, amdt. 1850 to H.R. 10012.

Used machinery, ceiling removed for eligibility, amdt. 93 to H.R. 2166.

**Investment tax credit—Continued**

Vessels constructed from funds of the Capital Construction Fund, com. amdt., Magnuson fl. amdt., Hathaway fl. amdt. to H.R. 10012.

Above provision deleted, amdt. 2085 to H.R. 10012.

**Rate:**

Temporary duty suspension continued until June 30, 1978, H.R. 7709.

**J****Jade:**

Imposes a duty on the importation, S. 3023.

**Jefferson County Mental Health Center, Inc., and 103 individuals:**  
For the relief of, S. 3230.

**Jewelry:**

Mardi Gras beads, duty free entry, S. 2393, amdts. 1157, 1321 to H.R. 7727.

**K**

## L

**Levulose:**

Temporary duty reduction, H.R. 11259.

**Life insurance companies:**

Consolidated returns, tax applicable to member of group filing, S. 2085.

Filing of consolidated returns permitted in certain cases, com. amdt. to H.R. 10612.

Above provision deleted, amdt. 2120 to H.R. 10612.

Inadvertent distributions, clarification of tax rules, S. 2704, com. amdt. to H.R. 10612.

Phase III tax, to prevent imposition in certain cases, H.R. 10051.

Tax treatment of guaranteed renewable life, health, and accident insurance contracts, S. 2750.

**Mattress blanks of rubber latex:**

Temporary suspension of duty, H.R. 11665

**Lotteries:**

State lotteries exempted from Federal excise and occupational taxes, S. 1485, S. 1005, H.R. 10612, com. amdt. to H.R. 10612.

Withholding of Federal taxes on winnings, com. amdt. and amdt. 1035, 1036, Ford fl. amdt. to H.R. 10612.

Withholding required where odds were 200 to 1 or more and winnings of \$600 or more, com. amdt. to H.R. 10602.

## M

**Manganese ore:**

Temporary suspension of duty, H.R. 12033.

**Maternal and Child Health Services—title V of the Social Security Act:**

Federal matching reduced from 50% to 40%, S. 1721.

Mobile health care facilities, S. 659.

National health insurance, S. 3597.

**Nursing homes:**

Disclosure of ownership requirement, S. 1166, S. 1274.

Employee inservice training required, S. 1274.

Inspection provisions made permanent, S. 1274.

Nursing Home Affairs Advisory Council established, S. 1270.

Rating system instituted, S. 1274.

Rehabilitative services required, S. 1270.

Report required on costs incurred in operation of, S. 1164, S. 1274.

Rights of patients, standards required, S. 1273.

**Maximum tax:**

Tax rates revised, H.R. 10612, amdt. 1941, 1962, com. amdt. to H.R. 10612, Mondale's fl. amdt., Allen fl. amdt. to H.R. 10612.

Repealed, Kennedy fl. amdt. and amdt. 1938 to H.R. 10612.

**Meat:**

Foreign meat processed in a Foreign Trade Zone subjected to import quotas, com. amdt. to H.R. 2181.

Limitation on beef imports, S. 505, amdt. 2274 to H.R. 8650.

**Medicaid:**

Administrative and reimbursement reform, S. 3205.

Block grants to consolidate health programs, S. 8137.

Disregard of social security cost-of-living increase in determining eligibility, S. 715, S. 2061, H.R. 8109.

Federal matching rate increased, S. 2476.

Federal matching rate reduced from 50% to 40%, S. 1721.

**Home health services:**

Payments to be made on a reasonable cost-related basis, S. 2500.

Required, S. 1103.

Immediate care by free-standing facilities, S. 1304.

Indian Health Care Improvement Act, S. 522.

Indiana, special Federal matching rate, S. 403.

Inspector General for Health Care, S. 1570.

Mental health centers required of States, S. 3042, S. 3708.

Mentally retarded, intermediate care facilities, postponement of HEW regulations, S. 1938.

Nurses, registered, inclusion of, S. 104.

100% review of hospital admissions, Fannin fl. amdt. to H.R. 10284.

Psychiatric nurses, coverage of, S. 2886.

Psychologist's services, coverage of, S. 1748.

Puerto Rico, Guam, and Virgin Islands, exemption from certain requirements relating to choice of provider, H.R. 8109.

Rental payments in lieu of nursing home care, S. 1163.

**Skilled nursing facilities:**

Audited prospective cost-related reimbursement, S. 1581.

Audits 100% federally funded, S. 1577.

Discharge or transfer of patients, requirements imposed, S. 1275.

**Medicaid—Continued**

- Disclosure of ownership requirements, S. 1169, S. 1274.
- Employee inservice training required, S. 1274.
- Enforcement of State plans, S. 1567.
- Federal certification responsibility increased, S. 1581.
- Fees for referring patients prohibited, S. 1571.
- Financial incentives for good care, S. 1550.
- Inspection by States required every 90 days, S. 1500.
- Inspection of State inspection mechanisms, S. 1578.
- Inspection provisions made permanent, S. 1274.
- License revocation, new enforcement tools, S. 1576.
- Life safety requirements updated, S. 1383, S. 2558.
- Medical director required, S. 1559.
- Medication required to be handled by licensed personnel only, S. 1558.
- Minimum ratios for nursing care, S. 1560.
- Ombudsman program required, S. 1569.
- Patients accounts, new controls, S. 1572.
- Pertinent information required to be posted, S. 1564.
- Psychiatric nurse required, S. 1533.
- Rating system instituted, S. 1274, S. 1568.
- Registered nurse required around the clock, S. 1557.
- Rehabilitative services required, S. 1270.
- Report required on costs incurred in operation of, S. 1164, S. 1274.
- Rights of patients, standards required, S. 1273.
- Social services required, S. 1561.
- Supplemental payments by families prohibited, S. 1573.
- Surveyors, minimum qualifications, S. 1574.
- Tax deduction for care, S. 1553.
- Wheelchairs required, S. 3257.
- State plans required to consent to suit in actions brought against the State by providers of certain Medicaid services, amdt. 1305 to H.R. 10284.
- Above provision repealed, S. 3262, H.R. 12361.
- States permitted to apply for Federal matching by July 1, 1974 where that State intends to put into effect a Medicaid program no later than Jan. 1, 1976, S. 554.
- Utilization review requirements postponed for rural hospitals, S. 843.

**Medical expenses:**

- Deduction for nursing home care, S. 1563.
- Deduction without limitation for expenses paid by taxpayer and spouse age 65, S. 2401.
- Deduction without limitation for expenses paid for certain dependents suffering from physical or mental defect, S. 674.
- Tax credits, S. 690, S. 1528.

**Medicare:**

- Administrative and reimbursement reform, S. 3205.
- Anti-fraud amendments, S. 3801, com. amdt. to H.R. 12361.
- Audiologic services including hearing aids, S. 1784.
- Block grants to consolidate health programs, S. 3137.
- Capitation payments, grants to demonstrate appropriate mechanisms, com. amdt. to H.R. 10284.
- Catastrophic health insurance for the aged, S. 1456.
- Communicative services, definition provided for, S. 1783.
- Comprehensive Medicare Reform Act of 1975, S. 1456.
- Counseling for claimants and recipients, amdt. 1301 to H.R. 10284.
- Coverage:
  - All persons age 65, S. 1456.
  - Certain Government employees without regard to other health insurance plans, S. 2625.
  - Spouses at age 60, S. 440, amdt. 1287 to H.R. 10284.
  - SSI recipients, S. 440.
  - Unemployed, S. 499.
- Day care centers included in definition of "providers of service", S. 1162.
- Federal employees' health program, continuation of Medicare as primary payer, H.R. 10284.
- General revenue financing, S. 2622.
- Immediate care by free standing facilities, S. 1135, S. 1304.
- Indian Health Care Improvement Act, S. 522.
- Inspector General for Health Administration, S. 1570.
- Kidney transplantation and home dialysis, liberalization of requirements for, S. 1402.
- Long term care, S. 440, S. 1554, S. 2702.
- Malpractice insurance, study concerning solutions, S. 1253.
- Nurses, registered, inclusion of, S. 104.
- Nursing differential reimbursement retained, S. 1906.
- Nursing staff requirements in areas where nurses are in short supply, 3-year extension of Secretary's authority to grant temporary waivers, H.R. 10284.
- 1-year extension of above authority, com. amdt. to H.R. 10284.

**Medicare—Continued**

Outpatient rehabilitation services, S. 2506.

**Pt. A—Hospital insurance for the aged**

Coinsurance eliminated, S. 440.

Coinsurance reduced, S. 2473.

Community health centers to be qualified providers of services, S. 3642, S. 3746.

Deductible frozen, S. 525, amdt. 1196 to H.R. 10284.

Dietitian supervised nutritional counseling, S. 2547.

Drugs, prescribed, coverage of, S. 419, S. 502, S. 1456, S. 1504.

Drugs prescribed for treatment of chronic illness, coverage of, S. 1456.

Elimination of durational limits on hospital services, S. 440.

Extended care services conditions liberalized, S. 3577.

Exfoliative cytology tests, coverage of, S. 451.

Foreign country coverage, S. 284.

Home health services, conditions liberalized, S. 1103, S. 1406, S. 2501, S. 2713.

Intermediate care services provided, S. 1456, S. 1552.

Lifetime reserve increased to 120 days, S. 2477.

Occupational therapists, S. 1456, com. amdt. to H.R. 10284.

**Pt. B—Supplemental medical insurance**

Adult ambulatory care services, S. 2591.

Aliens, coverage of, S. 1781.

Chiropractor services, S. 3036.

Coinsurance eliminated, S. 440.

Deductible eliminated, S. 1456.

Dental care, eye care, hearing aids, S. 1456, S. 2525.

Dietitian supervised nutritional counseling, S. 2547.

Drugs, prescribed, coverage of, S. 1456.

Durable medical equipment for residents of institutions, coverage of, amdt. 1293 to H.R. 10284.

Home health services, conditions liberalized, S. 1103, S. 1406, S. 2501, S. 2713.

Medical equipment, elimination of double deductible charge, S. 2474.

Occupational therapists, S. 1456, com. amdt. to H.R. 10284.

Optometric services, S. 1456, S. 2020, Dole fl. amdt. to H.R. 10284.

Outpatient rehabilitation services, S. 2506.

Physical checkup, annual, S. 306.

Physical therapists, alternative method for determining reasonable costs, S. 3611.

Physician extenders, coverage of, S. 1897, S. 3044.

Podiatrists, S. 3719.

Premium determinations, timing to conform with title II automatic benefit increase provisions, S. 1253.

Premiums, correction of technical error with respect to adjustment of, S. 1724, com. amdt. to H.R. 10284.

Preventive care, S. 306.

Psychologist's services, coverage of, S. 123, S. 1748.

Prevailing fees for 1976 to be not less than those for fiscal year 1975, H.R. 10284, S. 2500, H.R. 13501.

Includes in the above provision, the requirement that costs of malpractice insurance be included and provides for the calculation on a regional basis, com. amdt. to H.R. 10284.

Prevailing fees to be updated every July 1, H.R. 13501.

**Providers of services:**

Judicial review available, Mondale fl. amdt. to H.R. 10284.

Timely payments to, Javits fl. amdt. to H.R. 10284.

Psychiatric nurses, coverage of, S. 2886.

Resolution opposing increased medical costs for the elderly, S. Con. Res. 86.

**Medicare—Continued**

Pt. B—Supplemental medical insurance—Continued  
Skilled nursing facilities:

Address to contracts required, S. 1562.

Audited prospective cost related reimbursement, S. 1581.

Epidemic diseases or accidents required to be reported, S. 1595.

Fee for referring patients prohibited, S. 1571.

Inspections of State inspection mechanisms, S. 1578.

Life safety requirements updated, S. 1563, S. 2558 com. amdt. to H.R. 10284.

Medical director required, S. 1559.

Medications required to be handled by licensed personnel only, S. 1553.

Minimum ratios for nursing care, S. 1560.

Patient accounts, new controls, S. 1572.

Payment forms required to list penalties, S. 1575.

Pertinent information required to be posted, S. 1561.

Physician visit required once every 30 days, S. 1550.

Psychiatric nurse required, S. 3533.

Rating system instituted, S. 1508.

Registered nurse required around the clock, S. 1557.

Reimbursements adjusted in high cost areas, com. amdt. to H.R. 13501.

Rural facilities, requirements liberalized, S. 3061.

Social services required, S. 1561.

Suits allowed by patients, S. 1579.

Tax deduction for care, S. 1553.

Wheelchairs required, S. 3257.

Speech pathology services, liberalization of requirements for coverage, S. 1165, S. 1783.

Spell of illness redemned, S. 1759.

Teaching physicians, effective date for reimbursement of services postponed, H.R. 13501.

Unification of pts. A and B, S. 440, S. 1456.

Uniform review procedures established, H.R. 10727.

Postpones effective date of above provision, com. amdt. to H.R. 10727.

Unlimited inpatient and outpatient hospital coverage, S. 1456.

Utilization review requirements postponed for rural hospitals, S. 813.

VA hospitals, medicare payments in case of "good faith" error, com. amdt. to H.R. 10284.

**Metal scrap:**

Suspension of duties continued until June 30, 1979, S. 2037.



**Minimum income tax:**

Alternative minimum tax, amdt. 1881, 1941 to H.R. 10612.  
 Corporations, effective date changed, com. amdt. to H.R. 1144,  
 amdt. 2176 to H.R. 10612.  
 Deduction for regular income taxes paid eliminated, S. 167,  
 S. 204, S. 2400, H.R. 10612.  
 Rate raised from 10% to:  
 11%, H.R. 10612.  
 15%, com. amdt. to H.R. 10612 and 1800 to H.R. 10612.  
 Tax preference, additional items added, amdt. 171 to H.R.  
 2166, H.R. 10612 com. amdt. to H.R. 10612, amdt. 1803,  
 1939, 1940 to H.R. 10612.  
 \$30,000 exemption reduced to \$10,000, S. 167, S. 204, amdt. 171  
 to H.R. 2166, S. 2400, amdt. 2176 to H.R. 10612, com. amdt. to  
 H.R. 10612.

**National Commission on the Reform of Income Maintenance Programs:**

Established, S. 3280

**Misner, Jack R.:**

For the relief of, H.R. 1017.

**National Commission on Value Added Taxation:**

Established, com. amdt. and amdt. 2082 to H.R. 10612.

**National health insurance (See Health insurance).****Moving expenses: \***

Deduction for expenses revised, H.R. 10612, com. amdt. and  
 amdt. 1873, to H.R. 10612.  
 Moratorium on applicability of rules for uniformed services  
 adopted in the Tax Reform Act of 1969, amdt. 1265 to H.R.  
 7727.

**National Institute for Occupational Safety and Health:**

Access to addresses from the IRS, Hathaway fl. amdt. to  
 H.R. 12254.

**Mushrooms:**

Duty free entry for certain netting belts used in growing and  
 harvesting, S. 3562, amdt. 2413 to H.R. 9401.  
 Import limitations imposed, S. 3704, amdt. 2284 to H.R. 9401.

**Natural gas:**

Depletion allowance (see separate listing).  
 Excise tax imposed if used in business as a fuel, H.R. 6800.  
 Independent producers to qualify for small producer exemp-  
 tion for depletion, amdt. 1849 to H.R. 10612.  
 Price controls removed, amdt. 100, 129 to H.R. 2166, S. 1112.  
 Regulation of production, amdt. 264, 265 to H.R. 2166.  
 Study required to determine loss of revenue to States resulting  
 from regulated prices and provide for reimbursement from  
 the U.S. Treasury, amdt. 167 to H.R. 2166.  
 Tax credit for increased expenses resulting from changes in  
 regulation of well-head prices, S. 830.  
 Windfall profits tax on certain excess profits, amdt. 676 to  
 H.R. 6800.

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**National Commission on Social Security:**

Established, S.J. Res. 5.

**Net operating loss:**

- Additional loss carryover years, com. amdt. to H.R. 10612
- Mergers and reorganizations, rules revised, com. amdt. to H.R. 10612.
- Stock purchases, rules revised, com. amdt. to H.R. 10612.
- 5 year carryback with no carryforward in lieu of 3 year carryback and 5 year carryforward, com. amdt. Hart of Michigan floor amdt., Dole floor amdt., and amdt. 223, 224, 262, 266 to H.R. 2166.
- Deletes above provision, amdt. 145, 149, 169 to H.R. 2166.
- 7-year carryover period for certain regulated transportation corporations, amdt. 1673 to H.R. 10612.
- 20 year carryover period for Cuban expropriation losses, Stone II amdt. to H.R. 10612.

**Open top hopper cars:**

- Duty suspension if exported for repairs or alterations by June 30, 1975, H.R. 7731.
- Entries made after September 1, 1974, and before date of enactment could be liquidated or reliquidated on a duty-free basis, committee amendment to H.R. 7731.

New York retirement systems (see Pension plans).

**O****Occupational Safety and Health Act:**

- Consultation and education provided to employers, Taft II amdt. to H.R. 10210.

**Occupational tax:**

- Reduced for employees of wagering operations, S. 1544.

**Organization of Petroleum Exporting Countries:**

- Member countries not participating in U.S. oil embargo designated as beneficiary developing countries eligible for duty-free treatment, etc. amdt. to H.R. 2177.

**Old-age, survivors, and disability insurance (OASDI)—(Title II of the Social Security Act):**

- Benefit amounts (see separate listing).
- Counseling to claimants and recipients of benefits, amdt. 1301 to H.R. 10254.
- Coverage (see separate listing).
- Disability (see separate listing).
- Earnings limitation (see separate listing).
- Eligibility requirements (see separate listing).
- General revenue financing, S. 516, S. 2055.
- Tax rate increased, S. 3092.
- Tax rate reduced, S. 516, S. 2055.
- Taxable wages raised to:
  - \$18,000 in 1976; \$21,000 in 1977; \$24,000 in 1978, S. 440.
  - \$25,000, S. 516, S. 2055.
- Taxes, individuals age 72 or older exempted from, S. 2630.
- Taxes, refunded to uninsured individuals over age 65, S. 3733.
- Taxes, requirement for paying eliminated on an optional basis for persons over 65, amdt. 1246 to H.R. 7727.
- Wage reporting requirements:
  - Quarterly basis for State and local governments, amdt. 1304 to H.R. 10727.
  - Secretaries of Treasury and Health, Education, and Welfare provided authority to exchange information for the annual reporting rather than quarterly, com. amdt. to H.R. 10727, S. 2150.
  - 18 months notice required of any change in the requirements, com. amdt. to H.R. 10727.

**P****Partnerships:**

- Amounts contributed to exchange funds treated as taxable transactions in certain cases com. amdt. and amdt. 2082 to H.R. 10612.
- Tax benefits prohibited from exceeding actual investment, S. 1765.

**Pension plans (see also Retirement income and Employee stock ownership plans):**

- Deferral of tax on distribution of a qualified pension, profit-sharing or stock bonus plan in certain cases, amdt. 1153 to H.R. 7727, H.R. 12725, amdt. 2129 to H.R. 10612.
- Employee associations permitted to maintain group retirement trust financed by employee contributions, amdt. 1907 to H.R. 10612.
- Increase in minimum contribution, amdt. 1105 to H.R. 7727.
- Individual retirement accounts permitted for participants of pension plans, S. 2428.
- Keogh plan contributions, treatment of, Curtis floor amdt. to H.R. 2196.
- New York, certain retirement systems permitted to purchase obligations of the city and MAC, H.R. 11700.
- Pension Benefit Guaranty Corporation exempted from all Federal taxation except FICA and FUTA, com. amdt. and amdt. 2082 to H.R. 10612.
- Prohibition of reduced disability payments because of social security cost-of-living benefit increase, S. 2389.
- IRA contributions, S. 2128, H.R. 10612, com. amdt. and amdt. 1907.
- Retirement Benefit Fund Act, S. 3856.
- Secretary of Labor required to issue simplified forms for small plans, S. 2344.
- State pension plan funds exempted from Federal income tax liability, S. 3328.
- Unemployment compensation benefits reduced by amount of pension, S. 3529.
- Unincorporated businesses permitted contributions to H.R. 10 plans in certain cases, com. amdt. and amdt. 2082 to H.R. 10612.
- Volunteer firemen in government plans permitted to participate in private plans, Helms fl. amdt. to H.R. 10612.

**Personal exemptions:**

- Additional \$1,000 exemption for taxpayer housing a senior citizen, S. 2320.
- Adjusted to reflect changes in the cost of living, S. 148, S. 987, S. 1965, S. 2737.
- Deaf or deaf-blind, additional exemption, S. 107.
- Handicapped, parents permitted exemption regardless of that person's income if parents provide more than 1/2 of support, S. 1683.
- Increased to:
  - \$850, S. 918, amdt. 188 to H.R. 2166.
  - \$1,000, S. 889, amdt. 1247 to H.R. 7727, Dole fl. amdt. to H.R. 10612.
- Tax credit for each taxpayer and dependent, com. amdt. to H.R. 2166, com. amdt. to H.R. 5559, Long fl. amdt. to H.R. 9908, amdt. 723 to H.R. 6860, amdts. 1877, 1937, 1061, 2012 to H.R. 10612.
- Tax credit in lieu of, S. 312, S. 460, S. 512, S. 802, committee amdt. to H.R. 2166, amdt. 723 to H.R. 6860, S. 3000, amdt. 1922 to H.R. 10612.
- Tax rebate (See separate listing).

**Petroleum:**

- Canadian oil swaps with U.S., duty free treatment, com. amdt. to H.R. 10612.
- Ceiling established on oil prices, amdt. 857 to H.R. 7715.
- Commodity agreements, S. Con. Res. 89.
- Countervailing duties imposed on imported oil shale, S. 2563.
- Depletion allowance (See separate listing).
- Drilling rigs in Southern Hemisphere waters denied investment credit, amdts. 168, 207 to H.R. 2166.
- Excess profits tax on petroleum companies, S. 311.
- Excise tax imposed if used in business as a fuel, H.R. 6860.
- Excise tax repealed on special motor fuels for certain neighborhood use, com. amdt. to H.R. 10612.
- FEA investigations to determine significant drops in prices of imported oil, S. 594.
- Foreign oil and gas (see Foreign income).
- Heating oil required to be dyed, S. 610, amdt. 198 to H.R. 2166.
- Import fees:
  - Approval by Congress required, S.J. Res. 3, S. 140.
  - Preserved for eventual distribution to public, S. 2491.
  - Termination, amdt. 14 to H.R. 1767.
  - Termination upon adoption of alternative plan, amdt. 13 to H.R. 1767.
  - 60 day suspension on all products except gasoline, amdt. 9 to H.R. 1767.
  - 3-month suspension of authority to raise above \$1.00, amdt. 11 to H.R. 1767.
- Import licenses distributed by public auction, H.R. 6860.
- Imports, phased reduction, S. 505, S. 822.
- Imports restricted to use by U.S. Government as of 0-1-75, S. 610.
- Natural gas (See separate listing).
- Quotas, S. 1405, S. 1515, H.R. 6860, S. 2655.
- Re-refined oil, excluded from 6¢ per gallon excise tax, S. 463, H.R. 6860, com. amdt. to H.R. 10612.
- Restrictions on Presidential authority to take any import adjustment action relating to petroleum products, H.R. 1767, H.R. 6860, amdt. 688 to H.R. 7710, amdt. 856 to H.R. 7715, amdt. 689 to H.R. 7728.
- Severance tax imposed on oil shale, S. 2797.
- Systematic reduction of imports, S. 4.
- Tariff increase on products derived from, S. 1950.
- Tariff, present \$2 re-refined, amdt. 688 to H.R. 7710, amdt. 858 to H.R. 7703, amdt. 856 to H.R. 7715, amdt. 689 to H.R. 7728.
- Tariff, President called upon to reconsider imposition of S. Res. 11.
- Tariff, President required to reduce by \$1.05 per barrel, S. 2431.
- Tariffs imposed on crude oil and petroleum products, H.R. 6860.
- U.S. Petroleum Import Administration established, S. 606.
- Windfall profits tax on sale of deregulated and other oil, amdt. 854, amdts. 676 and 691 to H.R. 6860.

**Physicians:**

- Gross income exclusion for limited amounts of fees received in physician-shortage areas, S. 2719.

**Popular titles:**

Adoption Opportunity Act, S. 108.  
 Allied Services Act of 1975, S. 2469.  
 Antirecession Tax Relief and Reform Act, S. 469.  
 Automobile Fuel-Economy Act of 1975, S. 1120.  
 Balance of Payments and Competition Improvements Act of 1975, S. 610.  
 Bridge Safety Act of 1976, S. 3744.  
 Broadened Stock Ownership Plan, S. 3404.  
 Capital Formation Incentive Act of 1976, S. 2009.  
 Catastrophic Health Insurance and Medical Assistance Reform Act, S. 2470.  
 Combined Old-Age, Survivors, and Disability Insurance-Income Tax Reporting Amendments of 1975, S. 2156.  
 Communicative Health Care Amendments of 1975, S. 1783.  
 Comprehensive Medicare Reform Act of 1975, S. 1456.  
 Congressional Campaign Financing Act of 1975, S. 1755.  
 Cost-of-Living Adjustment Act, S. 987.  
 Customs Paperwork Reduction Act of 1976, S. 3232.  
 Dye Marking Act, S. 640.  
 Economic Recovery and Sustained Growth Act of 1976, S.3784.  
 Elderly Day Care Center Act of 1975, S. 1162.  
 Elderly Homeowners' Property Tax Relief Act, S. 1232.  
 Emergency Compensation and Special Unemployment Assistance Extension Act of 1975, H.R. 6900.  
 Emergency Health Insurance Extension Act of 1975, S. 1213, amdt. 134 to H.R. 2166.  
 Emergency Medical Expense Tax Credit Act, S. 1528.  
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 Employee Business Ownership and Capital Formation Act of 1975, S. 2824.  
 Employment Tax Credit Act of 1975, S. 2029.  
 Energy Conservation Act of 1975, S. 897.  
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 Energy Conservation and Development Act, S. 973.  
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 Energy Revenue and Development Act of 1975, S. 1112.  
 Energy Trust Fund Reserve Act of 1975, S. 933.  
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 Family Unity and Father's Work Incentive Act of 1975, S. 1387.  
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 Federal Assistance for Community Services Act, S. 3061.  
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 Guaranteed Post-Secondary Education for Americans Act, S. 2002.  
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 Home Purchase Tax Rebate Amendments of 1975, S. 1621.  
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 Medical Expense Tax Credit Act, S. 600.  
 Medicare Hospitalization Improvements Act of 1975, S. 2473.  
 Medicare-Medicaid Administrative and Reimbursement Reform Act, S. 3205.  
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 Mental Health Act of 1975, S. 1332.  
 Motor Vehicle Tax Repeal Act of 1975, S. 971, S. 2493.  
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 National Health Care Act of 1975, S. 1438.  
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 National Oil Recycling Act, S. 551.  
 National Rural Transportation Act of 1975, S. 793.  
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 Oil and Natural Gas Deregulation Act of 1975, amdt. 676 to H.R. 6860.  
 Oil Import Control Act of 1975, S. 2655.  
 Older Americans Tax Counseling Assistance Act of 1975, S. 300, amdt. 1300 to H.R. 9432.  
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 OPEC Price Reduction Act of 1975, S. 2431.  
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 Retirement Benefit Fund Act, S. 3856.  
 Revenue Sharing Amendments of 1975, S. 1255.  
 Save the Whales Act, S. 3787.  
 Shrimp Import Act of 1976, S. 3720.  
 Simpliform Tax Act, S. 502.  
 Small Business Emergency Tax Reduction Act of 1975, S. 1119.  
 Small Business Estate and Gift Tax Reform Act of 1975, S. 2819.  
 Small Investors Act, S. 2799.  
 Smoker and Nonsmoker Health Protection Act of 1976, S. 2000.  
 Social Security Administration Act, S. 358.  
 Social Security Cost Control Act of 1975, S. 1720.  
 Social Security Cost-of-Living Improvement Act of 1975, S. 1992.  
 Social Security Reform Act of 1975, S. 440.  
 Solar Energy Equipment Tax Credit Act, amdt. 1237 to H.R. 7727, amdt. 1294 to H.R. 9432, amdt. 1295 to H.R. 10727, S. 3152, S. 3154.  
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 State and Local Fiscal Assistance Act Antidiscrimination Amendments of 1976, S. 3173.  
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 Tax Credits and Allowances Act of 1976, S. 3000.  
 Tax Expenditure Review Act of 1976, S. 3588.  
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 Amendment to read "Tax Act of 1975," Clark fl. amdt. to H.R. 10612.

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 Uniform Federal Welfare and Medicaid Assistance Act of 1975, S. 2476.  
 Uniform Tax Treatment of Financial Institutions Act S. 2772.  
 Welfare Reform and Tax Reduction Act of 1976, S. 3665.

**Presidential Election Campaign Fund:**

Authorized primary dates selected, S. 2550  
 Check-off increased from \$1 to \$2 for individual returns and from \$2 to \$4 for joint returns, amdt. 206, 268 to H.R. 2166, amdt. 1367 to H.R. 7727.

**Private bills:****For the relief of:**

Balby, Charles P., H.R. 2502.  
 Bay City Methodist Church, S. 1248.  
 Bevar, Edward J., S. 905.  
 Farrior, Joyce Ann and Sarah E., H.R. 2110.  
 Floyd, Clarence R., and wife and children, S. 2682.  
 Jefferson County Mental Health Center, Inc., and 103 individuals, S. 3230.  
 Misner, Jack R., H.R. 4047.  
 Smith College, H.R. 1386.

**Private foundations:**

Certain charitable organizations exempted from classification as a private foundation, S. 3342.  
 Charitable organizations soliciting public funds required to pay out one-half in charitable activities, S. 1153.  
 Charitable remainder trusts, additional 2 years for conforming with certain transitional rules, amdt. 1269 to H.R. 7727.  
 Excise tax on investment income reduced from 4% to 2%, S. 2318, amdt. 1242 to H.R. 7727, S. 2820, com. amdt. to H.R. 10612.  
 Government officials permitted reimbursement by private foundations for travel costs in certain cases, H.R. 2084.  
 Influencing of legislation by public charities, rules revised, H.R. 13500, H.R. 10612.  
 Long-term care operation foundations exempted from excise tax, amdt. 2174 to H.R. 10612.  
 Minimum distribution requirements revised, S. 402, S. 2475, com. amdt. and amdt. 1994, 2082 to H.R. 10612.  
 Private operating foundations exempted from tax on investment income, amdt. 1072 to H.R. 10612.  
 Qualifying distributions provision broadened, S. 2496.  
 Reduces the percentage requirement of the minimum investment return to 5%, S. 902, S. 2475.  
 Social security taxes by a nonprofit organization, rules revised, H.R. 15571.  
 Transitional rule under which certain charitable remainder trusts may be amended or extended for 2 years, S. 2602.

**Professional Standards Review Organizations (Title XI of the Social Security Act):**

Area designations, polling of physicians as to their preference for a local or statewide PSRO, com. amdt. to H.R. 10264.  
 Change in the termination of date giving absolute priority to physician groups as PSRO's, Dole fl. amdt. to H.R. 10284.  
 Confidentiality of medical records provided for, S. 1472.  
 Dental service review provided, S. 153.  
 Federally operated health care institutions, inclusion of review of services, S. 1472.  
 Legal counsel provided in certain civil suits, actions, and proceedings against PSRO's, S. 2782.  
 Optometric service review provided, S. 2836.  
 PSRO liability in conducting review modified, amdt. 1292 to H.R. 10284.  
 Registered nurses eligible for full membership, S. 3006.  
 Regulations postponed for rural hospitals, S. 843.  
 Repealed, S. 1225.  
 State redesignated as a single PSRO area under certain circumstances, S. 2002.  
 Utilization review expenditures, reimbursement equalized where they are carried out by a hospital under delegation from a PSRO, com. amdt. to H.R. 10284.

**Public debt limits:**

Ceiling eliminated, Buckley fl. amdt. to H.R. 2634, S. 8129.  
 Compensation of Members of Congress and Cabinet level officers reduced by percentage equal to which Federal outlays exceed receipts, amdt. 185, 186 to H.R. 2196.  
 Federal expenditure limitation, Curtis fl. amdt. to H.R. 5559.  
 Reduction in 1977 spending equal to amount Tax Reform Act revenue loss exceeds \$15.3 billion, com. amdt. to H.R. 14114, Long fl. amdt. to H.R. 10612.  
 Above provision deleted, Long fl. amdt. to H.R. 14114.  
 Reduction in spending limit required if general credit is extended beyond June 30, 1977, Roth fl. amdt. to H.R. 10612.  
 Statement of Intent of Congress relating to reductions in the level of Federal spending, Long fl. amdt. to H.R. 9008.  
 Temporary increase to:  
 \$531,000,000,000, H.R. 2634.  
 \$577,000,000,000, H.R. 8030.  
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 \$627,000,000,000, H.R. 11893.  
 \$630,000,000,000 through Sept. 30, 1976, and \$700,000,000,000 through Sept. 30, 1977, H.R. 14114.

**Quotas (See individual items).**

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**Railroad and railway rolling stock:**

Amortization rules revised, H.R. 10612, com. amdt., Long fl. amdt., Packwood fl. amdt. and Stone fl. amdt. to H.R. 10612.  
Duty suspended if exported for repairs before 8/31/75, S. 954.  
Exclusion of income from temporary rental by foreign corporations, H.R. 5559, com. amdt. to H.R. 7727.

**Railroad retirement:**

Excludes from the definition of "compensation" nongovernmental sickness insurance, and legitimate travel expenses, S. 3992.

Method of assessing payroll taxes for benefit computation changed to provide that wages considered to be earned as of the period when they are actually paid, Long fl. amdt. to H.R. 9091.

**Real estate investment trusts:**

Rules modified, H.R. 10612, com. amdt. to H.R. 10612.

**Renegotiation Act:**

6-month extension, H.R. 11016.

9-month extension, Long fl. amdt. to H.R. 11016.

Termination date removed, H.R. 10680.

**Repatriated citizens:**

Program of temporary assistance under the Social Security Act made permanent, H.R. 6638.

**Retirement income (see also Pension plans and Employee stock ownership plans):**

Civil service system income treated same as social security income, amdt. 1578, 1819, 1863, 1890 to H.R. 10612.

Credits increased to:

Same level as maximum social security benefit with adjustments as benefits rise, S. 2401.

\$2,500 (\$3,750 for couples), S. 389, amdt. 1281 to H.R. 7727, amdt. 1310 to H.R. 9432.

Disability income of civil service retirees, gross income exclusion, amdt. 1880 to H.R. 10612.

Gross income exclusion for a portion of Federal benefits, Montoya fl. amdt. to H.R. 10612.

Replaced with a "credit for the elderly," H.R. 10612, com. amdt. and amdt. 1937, 1949, 1960, 1965, 2046 to H.R. 10612.

**Revenue sharing (State and Local Fiscal Assistance Act of 1972):**

Allocation formula modified, S. 1255, McClure fl. amdt. to H.R. 13367.

Arkansas community allowed to receive moneys from that State's allotment for municipalities, Bumpers fl. amdt. to H.R. 13367.

Davis-Bacon Act provision removed from act, Fannin fl. amdt. to H.R. 13367.

Discrimination provisions, increased enforcement, S. 3173, com. amdt., Glenn fl. amdt. and Gravel fl. amdt. to H.R. 13367.

Economic and technical assistance to State and local governments by the Secretary, amdt. 2288 and Culver fl. amdt. to H.R. 13367.

Extension of the act for:

3½ years, H.R. 13367; conf. amdt. to H.R. 13367.

5 years, S. 9.

5½ years, S. 1625, com. amdt. to H.R. 13367.

Federal State Tax Collection Act of 1972, implementation of, amdt. 1033 to H.R. 5559, amdt. 1076 to H.R. 7727.

Funds returned to taxpayers, amdt. 1653 to H.R. 13367.

Funds subjected to appropriations process, Biden fl. amdt. to H.R. 13367.

Lump-sum payment, amdt. 2245, McGovern fl. amdt. to H.R. 13367.

Monthly payments, Javits fl. amdt. to H.R. 13367.

Periodic increases in dollar amounts, S. 11, Long fl. amdt. to H.R. 13367.

Program made permanent, S. 11.

Proposed use reports, Government units permitted to publish jointly in same newspaper, Scott of Pa. fl. amdt. and amdt. 2246 to H.R. 13367.

Purposes for use of funds, certain restrictions eliminated, S. 11, com. amdt. to H.R. 13367.

Reorganized railroads, payment by Secretary of real estate and property taxes in certain cases, amdt. 2286 to H.R. 13367.

State-local division modified, S. 1255.

Study of revenue sharing and federalism, provided for com. amdt. and amdt. 2285 and 2287, Welker fl. amdt., Culver fl. amdt. to H.R. 13367.

Unclaimed funds transferred to Office of Revenue Sharing for distribution, S. 1832.

## S

**Romania:**

Bilateral commercial agreement, S. Con. Res. 35.

Sense of the Senate resolutions relating to the united-family emigration provisions of the Trade Act, S. Res. 219, Helms fl. amdt. to S. Res. 219.

**Severance tax:**

Imposed on coal and oil shale, S. 2503.

**Shoes:**

Makes certain "weighted" rubber footwear subject to the ASP method of valuation, amdt. 1298 to H.R. 7727.

**Shrimp:**

Import duties and quantitative limitations on imports, S. 8720.

**Small business taxation:**

Designation at Department of the Treasury of an expert on tax reform, S. Res. 306.

Investment companies, new rules for certain deficiency dividend procedures, amdt. 2077 to H.R. 10612.

Tax simplification, S. 3397.

Tax treatment modified, S. 2646.

**Smith College:**

For the relief of, H.R. 1309.

**Social Services (title XX of the Social Security Act):**

Block grants to States, S. 3001.

Confidentiality provisions reinforced, S. 3175.

Day child care centers staffing standards (*see* Child care).

Donated private funds permitted to match Federal Funds, S. 3649.

Drug and alcohol dependent individuals, observation of confidentiality requirements of the Comprehensive Alcohol Abuse Act, Long fl. amdt. to H.R. 7706, H.R. 9803, com. amdt. to H.R. 9803, com. amdt. to H.R. 12455.

**Eligibility:**

Group determinations for aged, S. 2157.

State determinations, temporary, H.R. 12455.

State determinations, permanent, com. amdt. to H.R. 12455.

Federal funding increased, S. 2425, com. amdt. to H.R. 9803.

Self-declaration provisions, S. 3175.

Tax credit for hiring of welfare recipients, S. 2425, com. amdt. to H.R. 9803.

**State and Local Fiscal Assistance Act of 1972 (See Revenue sharing).****Social Security Act:**

Annualized wage reporting system, S. 2156.

Boat crewmen treated as self-employed, com. amdt. and Long fl. amdt. to H.R. 10612.

Independent Social Security Administration established, S. 388, S. 440.

In-home care for the elderly under title XI, S. 1161.

National Commission on Social Security established, S.J. Res. 5.

Nonprofit organizations, rules revised for payment of taxes, H.R. 15571.

Proposed regulations of HEW to be submitted to Congress for study, S. 2744.

Refund of social security taxes to uninsured individuals over age 65, S. 3733.

Temporary assistance to U.S. citizens repatriated from foreign countries, program made permanent, H.R. 6698.

Trust funds removed from unified budget, S. 388.

Use of social security numbers, com. amdt. to H.R. 10612, amdt. 2087 and Long fl. amdt. to H.R. 10612.

**See also:**

Aid to families with dependent children (title IV);

Maternal and child health (title V);

Medicaid (title XIX);

Medicare (title XVIII);

Old-age survivors, and disability insurance (title II);

Professional Standards Review Organization (title XI);

Social Services (title XX);

Supplemental security income (title XVI); or

Unemployment compensation (title III).

**State taxation:**

Generation of electricity distributed in interstate commerce, prohibition of taxation on, S. 1057, H.R. 10612, com. amdt. and amdts. 2061, 2062 to H.R. 10612.

Deletes the above provision and proposes a study to recommend legislation, amdt. 2066 to H.R. 10612.

Income, sales, and use taxes with respect to interstate commerce, to provide uniform rules for imposing, S. 2060.

Navigable waters of the U.S., States prohibited from taxing vessels using, H.R. 10612, com. amdt. and amdt 2097 to H.R. 10612.

Property taxes, Federal Government reimbursement to States for revenue losses in granting property exemptions to elderly, S. 1232, S. 2641.

Withholding of State income taxes by Federal agencies if a State provides that any employee may voluntarily elect such withholding, S. 3323, com. amdt. to H.R. 10612.

Withholding of State income taxes from members of the Armed Forces, S. 556, amdt. 1209 to H.R. 7727, com. amdt. to H.R. 10612.

**Stock options:**

Tax treatment revised, S. 3597, H.R. 3662, H.R. 10612, com. amdt., Percy fl. amdt. to H.R. 10612.

**Stock ownership plans (See Employee stock ownership plans).****Sugar Act of 1948:**

Provisions reinstated in 1977, S. 3867.

**Supplemental security income (title XVI of the Social Security Act):**

Advanced payments, 15 days rather than 10 days allowed for reimbursement to States, amdt. 1973 and Taft fl. amdt. to H.R. 14484.

Assets test liberalized, S. 3000.

**Benefit increase:**

8.7 percent, amdt. 177, 241 to H.R. 2166.

\$2,400 for individuals, \$3,000 for couples, S. 440, S. 716.

Cost of living increase limited to 5%, S. 1747.

Cost of living increase required to be granted, S. 2029.

One-time \$100 payment for each recipient, amdt. 222 to H.R. 2166.

Benefits not reduced for leaving home because of disaster, Church fl. amdt. to H.R. 10051, amdt. 1871 and Church fl. amdt. to H.R. 10612.

Benefits to continue to the end of the third month of institutionalization, S. 3732.

Blind to receive benefits during 3-month period while determining disability, Hathaway fl. amdt. to H.R. 7228, H.R. 8911.

California permitted not to implement the food stamp program for SSI recipients in lieu of higher benefit, S. 3056.

Checks, payment if lost, stolen, or delayed, S. 717.

Community group home residents eligible for benefits, S. 3805.

Counseling for claimants and recipients, amdt. 1301 to H.R. 10284.

Disabled children, referral to appropriate social, health, or educational agency, S. 19, S. 3086, H.R. 8911, com. amdt. to H.R. 10210.

Disabled children, Secretary of HEW to issue guidelines relating to, com. amdt. to H.R. 10210.

Disregard of certain payments for disasters, Church fl. amdt. to H.R. 10051, amdt. 1948 to H.R. 10012.

Disregard of Federal cost-of-living increases by States, Humphrey fl. amdt. to H.R. 13500, amdt. 2399 and com. amdt. to H.R. 10210.

Disregard of longevity bonus in determining need, S. 1891, Gravel fl. amdt. to H.R. 10727.

Disregard of relatives payment to retirement homes, S. 3587.

Disregard of social security benefit increase, S. 445, S. 2031.

**Eligibility:**

Advances while application pending, S. 717.

Disabled children, S. 3000.

Expedition of establishment of, S. 717.

Residents of certain institutions, S. 498.

Emergency replacement of benefit payments, H.R. 8911.

Food stamp exclusion permitted if States increase benefits, com. amdt. to H.R. 9489, Long fl. amdt. and amdt. 1974 to H.R. 14484, S. 3056, H.R. 14514.

Above provision limited to California, Long fl. amdt. to H.R. 14484.

Food stamp program, 12-month extension of provisions with respect to SSI recipients, S. 1604, Long fl. amdt. to H.R. 6698.

Food stamp program terminated in lieu of Federal grants, S. 3000.

Home valuation differentials, S. 3731, Clark fl. amdt. to H.R. 7228, H.R. 8911.

**Supplemental security income (title XVI of the Social Security Act)—Continued**

Interim assistance provisions extended 2 years, S. 3582.

Institutions, rules revised, com. amdt. to H.R. 10210.

Investigation authorized, S. Con. Res. 8.

Mallings, prohibition of reference to Federal elected officials, S. 888.

Marianas excluded from program, com. amdt. to H.R. 10210.

Marianas, program extended to, S. 3125.

Married couples in residential facilities, entitled to benefits as individuals, S. 1433, com. amdt. to H.R. 10210.

Medicaid eligibility not to be affected by benefit increase, com. amdt. to H.R. 10210.

Outreach program to reach potentially eligible persons, S. 1030, H.R. 8911.

President requested to submit recommendations for raising income standards, S. Con. Res. 58.

Puerto Rico, Guam, and Virgin Islands included as States under SSI program, Javits fl. amdt. to H.R. 7228, H.R. 8911.

Replaced with a family allowance system, S. 3605<sup>2</sup>.

Semi-annual cost of living increase, S. 440.

Shelter care facilities, payments to patients, S. 1555.

Uniform review procedures established, H.R. 10727.

Postpones effective date of above provision, com. amdt. to H.R. 10727.

**T****Tariff and trade:**

Aircraft, H.R. 2177, H.R. 2181.

Alcoholic beverages, S. 1909.

Animal feed, amdt. 1266 to H.R. 7727, com. amdt. to H.R. 2181.

Automobiles, S. 2468.

Calcined petroleum coke, Magnuson fl. amdt. to H.R. 12254.

Catalysts of platinum and carbon, H.R. 7728, S. 785, com. amdt. to H.R. 7728.

Code of conduct, negotiations required to be initiated by U.S. officials within the framework of current Multilateral Trade Negotiations, S. Res. 265.

Cotton blends, com. amdt. to H.R. 2171.

Countervailing duties, S. 2593.

Customs (see separate listing).

Doxorubicin hydrochloride, S. 3685.

Dyeing and tanning materials, H.R. 7715.

Elbow prostheses, H.R. 11321.

Embargoes, S. 3781.

Emigration, S. 3524.

Fig pastes, S. 2118.

Fish netting, S. 3270.

Fish or fish products, S.J. Res. 81.

Generalized system of preferences, S. 304, S. 485, S. 888, S. 1700, com. amdt. to H.R. 2177, Bentsen fl. amdt. to H.R. 10612.

Glass prisms, H.R. 8656.

Glycine, S. 2436.

Graphite, natural, H.R. 7706.

Horses, H.R. 9401.

Imports (see individual items).

Istle, H.R. 7700.

Jade, S. 3623.

Jewelry, S. 2393, amdt. 1157, 1821 to H.R. 7727.

Levulose, H.R. 11259.

Manganese ore, H.R. 12033.

Mattress blanks, H.R. 11605.

Meat, S. 595, com. amdt. to H.R. 2181, amdt. 2274 to H.R. 8656.

Metal scrap, S. 2037.

Mushrooms, S. 3562, S. 3704, amdt. 2284 and 2443 to H.R. 9401.

National Commission on Value Added Taxation, com. amdt. and amdt. 2082 to H.R. 10612.



**Tariff and Trade—Continued**

Open top hopper cars, H.R. 7731, com. amdt. to H.R. 7731.  
 Organization of Petroleum Exporting Countries, com. amdt. to H.R. 2177.  
 Petroleum (see separate listing).  
 Presidential authority to take import actions suspended, H.R. 1767, amdt. 9 and 11 to H.R. 1767.  
 Railroad rolling stock, S. 954.  
 Romania, S. Con. Res. 35, S. Res. 219.  
 Shoes, amdt. 1298 to H.R. 7727.  
 Shrimp, S. 3720.  
 Sugar Act of 1918, S. 3867.  
 Trust Territory of the Pacific Islands, S. 110.  
 Twine, baler and binder, S. 1877.  
 Watches and watch movements, H.R. 7710.  
 Whales, S. 3787.  
 Woolen fabrics, S. 1904.  
 Yarns of silk, H.R. 7727.  
 Zinc, H.R. 7716.

**Tax Court:**

Directed to award costs to taxpayers who prevail in proceedings before the Court, amdt. 1999 to H.R. 10612.

**Tax credit:**

Adjusted gross income, 3%, S. 325.  
 Amateur athletes and athletic organizations, certain expenses, Culver fl. amdt. to H.R. 10612.  
 Automobile purchase, S. 452, S. 1120, amdt. 193 to H.R. 2166, H.R. 6860.  
 Bicentennial celebration contributions, S. 1444.  
 Child care expenses, amdt. 153 to H.R. 2166, H.R. 10612, com. amdt. and amdt. 2014 to H.R. 10612.  
 Child care expenses, refundable credit, H.R. 10612, com. amdt. and amdt. 1914 to H.R. 10612.  
 Corporation income, amdt. 98 to H.R. 2166.  
 Earned income credit (see *Work bonus listed below*).  
 Educational expenses, S. 83, S. 524, S. 575, S. 2002, Roth fl. amdt. to H.R. 1386, com. amdt. and amdt. 1650, 2082 to H.R. 10612.  
 Above provision deleted from H.R. 10612, Muskie motion to H.R. 10612.  
 Electric car purchase, H.R. 6860.  
 Employment of older persons, S. 106.  
 Employment of new employees, S. 2007, S. 2382, S. 2629, S. 3210, S. 3235.  
 Employment of welfare recipients, com. amdt. to H.R. 2166, S. 2425, com. amdt. to H.R. 9863, com. amdt. to H.R. 10612.  
 Deletes above provision from H.R. 2166, amdt. 139 to H.R. 2166.  
 Provision extended to Sept. 1, 1976, Long fl. amdt. to H.R. 12633.  
 Energy conserving residential expenditures, S. 28, S. 168, S. 1112, S. 1195, S. 1379, amdt. 135, 191, 215, and Domenici floor amdt. to H.R. 2166, H.R. 6860, amdt. 958 to H.R. 6860, amdt. 1237, 1253, 1264, 1316 to H.R. 7727, amdt. 1294 to H.R. 9432, amdt. 1296 to H.R. 10284, amdt. 1295 to H.R. 10727, S. 3152, S. 3154, S. 3264, amdt. 1431 to H.R. 11893, com. amdt., amdt. 1005, 1932, 2074, 2082, 2137, and Kennedy fl. amdt. to H.R. 10612.  
 Deletes provision from H.R. 10612, amdt. 2150 to H.R. 10612.  
 Estate tax credit, com. amdt. 2082, 2168, Laxalt fl. amdt., Packwood fl. amdt. to H.R. 10612.  
 Federal forms filing expense, S. 2814.  
 Federal income tax imposed for 1974, \$59 credit (\$100 for joint return), S. 69.

**Tax credit—Continued**

Foreign tax credit (see Foreign income).  
 Gasoline excise tax paid, S. 78, amdt. 192 to H.R. 2166, S. 1515, S. 2120.  
 Geothermal energy equipment, com. amdt. to H.R. 10612, com. amdt. to H.R. 6860.  
 Historic buildings, credit for cost of maintaining, S. 647, S. 667, S. 2021, amdt. 1297 to H.R. 7727.  
 Home garden tools, H.R. 10612.  
 Above provision deleted, com. amdt. to H.R. 10612.  
 Home purchase, S. 453, committee amdt. to H.R. 2166, amdt. 158, 160, 169, 172, 175, 178, 241, 246 to H.R. 2166, S. 1613, amdt. 599 to H.R. 6900, amdt. 1255 to H.R. 5559, amdt. 1244 to H.R. 7727.  
 Deletes above provision from H.R. 2166, amdt. 142, 154, 166, 190, 239, 270 to H.R. 2166.  
 Insulation (see Energy conserving residential expenditures).  
 Interest on deposits in savings institutions, amdt. 148, 190 to H.R. 2166.  
 Interest paid, amdt. 2041 to H.R. 10612.  
 Investment tax credit (see separate listing).  
 Literary, musical or artistic compositions, Javits fl. amdt. to H.R. 10612.  
 Medical expenses, S. 600, S. 1528.  
 Mortgage interest, S. 778, amdt. 137 to H.R. 2166, S. 2082, S. 2530, S. 2772, amdt. 1921, 2001 to H.R. 10612.  
 Natural gas expense increases, S. 325.  
 Natural gas used for farming purposes, S. 3816.  
 Neighborhood corporations, contributions to, S. 2102.  
 Personal exemption credit, temporary, amdt. 205, 206 to H.R. 2166, conf. amdt. to H.R. 2166, com. amdt. and conf. amdt. to H.R. 5559, Long fl. amdt. to H.R. 9968, H.R. 10012, com. amdt. and amdt. 1887, 1937, 1961, 2012 to H.R. 10612.  
 Above provision made permanent, S. 2172.  
 Personal income tax exemption, tax credit in lieu of, S. 312, S. 469, S. 512, S. 802, committee amdt. to H.R. 2166, amdt. 723 to H.R. 6860, com. amdt. to H.R. 5559, S. 3000, amdt. 1922 to H.R. 10612.  
 Property tax increase resulting from increased assessment due to installation of solar energy hardware, S. 3264.  
 Property taxes and rent constituting property taxes paid by elderly, S. 2316, S. 3754.  
 Property taxes paid for support of public schools, S. 484.  
 Recycling, com. amdt. and amdt. 1878, 1931, 1995, 2016, 2017, 2171, and Hart of Colorado fl. amdt. to H.R. 10612.  
 Provision deleted from H.R. 10612, amdt. 2130, 2131, provision relating to copper-based scrap deleted from H.R. 10612, amdt. 2132 to H.R. 10612.  
 Savings deposits, amdt. 182, 183 to H.R. 2166, S. 3381.  
 Savings for payment of postsecondary educational expenses, S. 660.  
 Senior citizen housing credit, S. 2605.  
 Solar energy equipment, H.R. 6860, amdt. 958 to H.R. 6860, amdt. 1237 to H.R. 7727, amdt. 1294 to H.R. 9432, amdt. 1296 to H.R. 10284, amdt. 1295 to H.R. 10727, S. 3152, S. 3154, S. 3264, com. amdt. to H.R. 10612, com. amdt. to H.R. 6860, amdt. 1933, 1934 to H.R. 10612.  
 Work bonus, S. 918, H.R. 2166, committee amdt. to H.R. 2166, amdt. 147, 156, 259 to H.R. 2166, amdt. 723 to H.R. 6860, com. amdt. to H.R. 5559, Long fl. amdt. to H.R. 9968, amdt. 2010, 2055 to H.R. 10612.  
 Deletes above provision, amdt. 141 to H.R. 2166, Long floor amdt. to H.R. 2166.  
 Extends provision thru 1-1-77, amdt. 723 to H.R. 6860.  
 Provision made permanent, S. 2172, H.R. 10012, com. amdt. and amdt. 1937 to H.R. 10612.

**Tax deferrals:**

Broadened Stock Ownership Plan, S. 3404.  
 Secretary of Commerce to report on effect of employment in the U.S. of the deferral on unremitted earnings of foreign corporations controlled by U.S. shareholders, Packwood fl. amdt. to H.R. 10012.  
 While paying education expenses, S. 2866.

**Tax exempt organizations:**

Condominium housing associations, homeowner associations, and cooperative housing corporations, certain income, S. 63, S. 411, amdt. 170 to H.R. 2166, amdt. 1263 to H.R. 7727, H.R. 10012, com. amdt. to H.R. 10012.  
 Cooperative or mutual telephone company, S. 1613.  
 Credit union reserve fund and share insurance organizations, exemption in certain cases, amdt. 2159, 2170 to H.R. 10012.  
 Declaratory judgments, com. amdt. to H.R. 10012.  
 Electrical energy corporations with public regulation treated as, amdt. 1840 to H.R. 10012.  
 Fishermen organizations, S. 2410, amdt. 1032 to H.R. 5559, amdt. 1075 to H.R. 7727, com. amdt. to H.R. 10012.  
 Group legal services plans, Packwood fl. amdt. to H.R. 10012.  
 Hospitals, laundry services, com. amdt. and amdt. 2082 to H.R. 10012.  
     Above provision deleted, amdt. 2112 to H.R. 10012.  
     Above provisions modified, Ford fl. amdt. to H.R. 10012.  
 Lobbying activities, certain tax-exempt business associations permitted to engage in, S. 2832.  
 Lobbying activities, elective set of requirements for determining excess, amdt. 1041.  
 Mutual deposit guaranty funds, corporations formed to provide, amdt. 2008 to H.R. 10012.  
 Pension Benefit Guaranty Corporation, Long fl. amdt. to H.R. 10012.  
 Public fairs and expositions, unrelated business income, S. 80, S. 2401, amdt. 1238 to H.R. 7727, com. amdt. to H.R. 10012.  
 Public utilities furnishing electrical power, S. 2213.  
 Securities loans income to be tax free, S. 3811.  
 Social clubs, etc., tax treatment modified, H.R. 1144.  
 Treatment of transfers of sec. 1245 or sec. 1250 property, S. 1723, Byrd of Virginia fl. amdt. to H.R. 83.

**Tax expenditures:**

Review of, S. 3588.

**Tax practice and procedure (see Internal Revenue Service).****Tax rates:**

Adjusted to reflect changes in the cost of living, S. 148, S. 987, amdt. 127, 214 to H.R. 2166, S. 1995, S. 2737, amdt. 1902 to H.R. 10012.  
 All rates reduced 2%, S. 512.  
 Extension of existing reductions, Weicker fl. amdt. and Roth fl. amdt. to H.R. 10012.  
 Income splitting (See separate listing).  
 Modified, S. 802.  
 President to report on tax increase resulting from inflation, com. amdt. to H.R. 10012.  
 Rates reduced on incomes under \$6,000, amdt. 201 to H.R. 2166.  
 Reduction of 1 percentage point on first \$4,000 of taxable income, committee amdt. to H.R. 2166.  
     Deletes above provision, amdt. 110 to H.R. 2166.  
 Single person maintaining household entitled to file as head of household, S. 1340, amdt. 1865 to H.R. 10012.

**Tax rebates:**

\$70 per exemption, amdt. 1 to H.R. 1787.  
 \$75 per exemption, S. 469.  
 2% of AGI with a maximum base of \$13,200, S. 325.  
 10% of 1974 taxes paid with a:  
     \$75 minimum and a \$150 maximum, Chiles floor amdt. to H.R. 2166.  
     \$100 minimum and a \$200 maximum, H.R. 2166, committee amdt. to H.R. 2166.  
     Deletes above provision from H.R. 2166, amdt. 165, 240, 271 to H.R. 2166.  
     \$100 minimum and a \$450 maximum, amdt. 200 to H.R. 2166.  
     \$150 minimum and a \$300 maximum, amdt. 147, 174 to H.R. 2166.  
 12% of 1974 taxes paid with a \$100 minimum and a \$300 maximum, amdt. 178 to H.R. 2166.  
 12% of 1974 taxes paid with a \$100 minimum and a \$250 maximum, S. 918.  
 15% of 1974 taxes paid with a \$200 minimum and a \$500 maximum, amdt. 122, 180, 242 to H.R. 2166.  
 50% of 1974 taxes paid with a \$250 minimum and a \$500 maximum, amdt. 150, 189 to H.R. 2166.  
 Gasoline tax, S. 635, S. 897, S. 973.  
 Purchase of automobiles with low fuel consumption rate, S. 897.  
 State income tax, rebates not to be subject to, S. Res. 58.  
 Windfall profits tax, rebate of proceeds on sale of deregulated and other oil, amdt. 854.

**Tax levy:**

Exempt property provisions revised, S. 138.  
 Exemption provided for minimum amount of wages, H.R. 10012, com. amdt. to H.R. 10012.

**Tax refunds:**

Quickie refunds of quarterly estimated taxes if recession reduces liability, amdt. 97 to H.R. 2106.

**Temporary National Economic Committee:**

Established, S. 2724.

**Tax returns:**

Assistance and audit information required of IRS, S. 1923.  
 Counseling for the elderly, S. 390, S. 2342, amdt. 1260 to H.R. 7727, amdt. 1309 to H.R. 9432, com. amdt. and amdt. 2062 to H.R. 10612.  
 Disclosure ordered by a Federal District Court judge in certain cases, amdt. 2056 to H.R. 10612.  
 GAO required to obtain Congressional consent to obtain access to tax returns, com. amdt. to H.R. 10612.  
 Deletes above provision from bill, amdt. 1909 to H.R. 10612.  
 Joint returns only where marriage partner has equal ownership and control of assets and liabilities, S. 3530, and amdas. 1970, 2007, 2009 to H.R. 10612.  
 Interest income information, Treasury required to cross-check with tax returns, amdt. 1908 to H.R. 10612.  
 Limitation on disclosure of information, S. 136, S. 190, S. 442, S. 1511, S. 2324, S. 2342, S. 2380, S. 3405, com. amdt. to H.R. 8048, com. amdt., amdt. 2147 and Haskell fl. amds. to H.R. 10612.  
 Limiting taxpayer liability for underpayment of taxes due to IRS error, S. 1652, amdt. 1886 to H.R. 10612.  
 New or revised forms, approval required by Director of the Office of Management and Budget, S. 2791.  
 Preparers, disclosure requirements and standards of conduct, H.R. 10612, com. amdt. to H.R. 10612.  
 Preparers required to be licensed, S. 1401.  
 Related corporations permitted to file consolidated tax returns, S. 895.  
 Simplification, S. 802, S. 3397, com. amdt. and Hart of Colorado fl. amdt. to H.R. 10612.

**Treasury Department:**

Secretary to publish statistics of income, com. amdt. to H.R. 10612.

Secretary to study and report to Congress on tax provisions impeding recycling of solid waste materials, com. amdt. to H.R. 1144.

**Trust Territory of the Pacific Islands:**

Tariff treatment provided on same basis as other insular possessions, S. 119.

**Tax shelter provisions:**

Equipment leasing, com. amdt. to H.R. 10612.  
 Farm operations, com. amds., Tower fl. amdt., and Bellmon fl. amdt. to H.R. 10612.  
 Interest, com. amdt. to H.R. 10612.  
 Limitations on artificial losses, H.R. 10612 com. amdt., amds. 1508, 1509, 1875, 1876, 1889, 1908, and Nelson fl. amdt. to H.R. 10612.  
 Limitation on deduction for expenses, com. amdt., and Bentsen fl. amdt. to H.R. 10612.  
 Motion picture films, com. amds. to H.R. 10612.  
 Oil and gas, com. amdt., and amdt. 1908 to H.R. 10612.  
 Partnership provisions, com. amdt. and Haskell fl. amdt. to H.R. 10612.  
 Player contracts (see Sports franchises and player contracts.)  
 Real estate, com. amdt., and amdt. 1086 to H.R. 10612.  
 Recapture of depreciation on real property, com. amdt., and Bentsen fl. amdt. to H.R. 10612.  
 Report by Secretary of the Treasury regarding shelters, Packwood fl. amdt. to H.R. 10612.  
 Scope of waiver of statute of limitations in case of activities not engaged in for profit, com. amdt. to H.R. 10612.  
 Sense of the Senate stated regarding, Bentsen fl. amdt. to H.R. 10612.  
 Sports franchises and player contracts, com. amdt., amds. 1904, 1908, and Brooke fl. amdt. to H.R. 10612.

**Twine, baler and binder:**

Duty free entry, S. 1877.

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**Unemployment compensation:**

Commission to study unemployment compensation, H.R. 10210, com. amdt., amdt. 2369, a; 1 Johnson fl. amdt. to H.R. 10210.

Continuation of benefits until hearing, S. 2199.

Emergency benefits:

- Additional 13 weeks for workers exhausting entitlement to benefits through June 1975, Javits floor amdt. to H.R. 2166, S. 766, S. 1810.
- Extended to Jan. 1, 1978, H.R. 14970.
- Extends program beyond March 1977, S. 3262.
- Extend provision for 26 weeks of emergency benefits beyond June 1975 subject to reduction when unemployment rates decline, S. 1810, H.R. 6900.
- Reduced by amount of pension, S. 3529.

Extended benefits, trigger provisions modified, H.R. 10210, com. amdt., amdt. 2367, 2368 to H.R. 10210.

Farmworkers, coverage extended to, H.R. 10210.

- Above provision deleted, com. amdt. to H.R. 10210.

Fathers to apply for unemployment compensation benefits before receiving AFDC benefits, Leahy fl. amdt. to H.R. 10210.

Federal standards, establish with respect to coverage and benefits, S. 2079.

Financing:

- Increased Federal unemployment tax, S. 2079, H.R. 10210, com. amdt. to H.R. 10210.
- Increased wage base, H.R. 10210, com. amdt. to H.R. 10210.

Household workers, coverage of, H.R. 10210.

- Above provision deleted, com. amdt. to H.R. 10210.

Illegal aliens, States required to deny benefits, H.R. 10210.

- Above provision modified, Cranston fl. amdt. to H.R. 10210.

Nonprofit elementary and secondary school employees, H.R. 10210, com. amdt. to H.R. 10210.

Pension, disqualified for receipt of, com. amdt. to H.R. 10210.

- Above provision deleted, amdt. 2366 to H.R. 10210.
- Above provision modified, Nelson fl. amdt. to H.R. 10210.

Pregnancy, States prohibited from denying benefits because of, H.R. 10210, com. amdt. to H.R. 10210.

Professional athletes during off-season, States required to pay benefits, H.R. 10210, com. amdt. to H.R. 10210.

Prompt payment of benefits, amdt. 2458 and Percy fl. amdt. to H.R. 10210.

Special unemployment assistance:

- Extended 1 year, amdt. 2363 and Nelson fl. amdt. to H.R. 10210.
- New benefits, federally funded, amdt. 2367 to H.R. 10210.

State and local government employees, coverage of, H.R. 10210, com. amdt. to H.R. 10210.

- Above provision modified, Hathaway fl. amdt. to H.R. 10210.

State employment offices to furnish data to child support agencies, Leahy fl. amdt. to H.R. 10210.

Supplemental unemployment benefits fund, committee amdt., Hart of Michigan fl. amdt., and amdt. 224, 262, 269 to H.R. 2160.

Teachers, mandatory coverage, S. 1677.

Unemployment loan extension for States, S. 1502.

Virgin Islands, certain unemployment compensation funds may be used for repayable loans to, H.R. 9091.

Virgin Islands, loans authorized in connection with unemployment compensation program, H.R. 6900.

Virgin Islands included in program, H.R. 10210, com. amdt. to H.R. 10210.

## V

**Virgin Islands:**

Certain unemployment compensation funds to be used for repayable loans to the Virgin Islands, H.R. 9091.

Loans authorized in connection with unemployment compensation program, H.R. 6900, H.R. 13069.

Quarterly payments, rather than annual, to the government of the Virgin Islands of amounts equal to internal revenue collections made with respect to articles produced in the Virgin Islands and transported to the United States, H.R. 6432, Long fl. amdt. to H.R. 10727.

Unemployment compensation program, included in, H.R. 10210, com. amdt. to H.R. 10210.

## W

**Watches and watch movements:**

Duty-free treatment if manufactured in any insular possession of the United States if foreign materials do not exceed 70% of total value, H.R. 7710.

**Whales:**

Embargo against nations violating quotas, S. 3787.

**Windfall profits tax (see Excess profits tax).****Withholding taxes:**

Gambling winnings, amdt. 1935, 1936, com. amdt., and Ford fl. amdt. to H.R. 10612, com. amdt. to H.R. 10602.

Interest and dividend taxes withheld by payor, amdt. 1910 to H.R. 10612.

Nonincorporated local governments, Federal employees withholding for taxes imposed by certain, H.R. 10572, com. amdt. to H.R. 10612.

Present withholding rate continued until:

- June 30, 1976, com. amdt. to H.R. 5559, Long fl. amdt. to H.R. 9908.
- June 30, 1977, com. amdt. to H.R. 10612.
- Mar. 15, 1976, S. 2815.
- Sept. 1, 1976, Long fl. amdt. to H.R. 10051.
- Sept. 15, 1976, Long fl. amdt. to H.R. 3052.
- Oct. 1, 1976, Long fl. amdt. to H.R. 5071.
- Dec. 31, 1976, S. 3702.

Reduction of 8%, S. 88.

Revised to provide that amounts do not exceed liabilities, amdt. 155 to H.R. 2166, amdt. 723 to H.R. 6860.

**Woolen fabrics:**

Quotas placed on foreign produced woolen fabrics entered from insular possessions of the United States, S. 1004.

**Z**

**Zero-base review and evaluation of Government programs:**  
Procedure established, S. 2025.

**Work bonus (see Tax credits).**

**Zinc:**

Suspension of duty until June 30, 1978, H.R. 7710.

**X**

**Y**

**Yarns of silk:**

Existing suspension of duty period extended until June 30, 1978, H.R. 7727.