

Never Say “Never” Again

Line By Line Analysis of Burns’ Record Shows 570 Tax and Fee Increases Totaling \$450 Billion

<p><i>“I’ve never voted for a tax increase”</i></p>	<p>nev·er [nev-er]</p>
<p>[Sen. Conrad Burns (mult.)]</p>	<p>-adverb 1. not ever; at no time: Such an idea never occurred to me. 2. not at all; absolutely not: never mind; This will never do. [dictionary.com]</p>

Conrad Burns is fond of saying that he has never voted for a tax increase. But a line-by-line analysis of his actual voting record shows otherwise. According to revenue estimates produced by the bipartisan Joint Committee on Taxation, bills that Conrad Burns voted for have included some 570 increases in taxes and fees totaling more than \$450 billion.

A full list of these tax and fee increases and their revenue estimates follows. They include “revenue raisers” on items like gas, car and truck tires, farm and small business investments, vaccines, and even pensions.

The estimates are produced by the nonpartisan staff of a joint committee appointed by the U.S. Senate and House to judge the revenue impact of various proposals on tax receipts. Most large, overall tax bills include a number of separate items that the press and others might not notice, but the effect of these items adds up. The study highlights the fact that every member of the Senate and House votes for more taxes, whether they admit it or not. The debate therefore is over priorities and agendas. Do our elected representatives support policies of fiscal discipline that result in lower deficits, and therefore lower interest rates and a healthy Social Security trust fund, or policies that plunge us all deeper in debt? Do the tax cuts supported by members of Congress favor middle class families, college students and small businesses or wealthy individuals, special interest lobbyists, war profiteers and corporations that ship jobs overseas?

Time and again Conrad Burns has come down on the side of the wealthy, the special interests and Benedict Arnold Corporations. At the same time he’s been trying to fool Montanans on taxes, he’s been spending like there is no tomorrow. In just six years, budgets Burns has voted for have increased the national debt by \$1 trillion. Because of Conrad Burns, we now owe Japan more than \$600 billion, China more than \$300 billion, England more than \$200 billion and Mexico more than \$40 billion. And debt forces interest rates higher, amounting to an effective tax hike for families who want to buy a home, students who need loans to pay for college, farmers and small businessmen. All this spending means Burns has raided the Social Security trust fund of \$170 billion THIS YEAR ALONE.

Burns Supported Raising Taxes on Middle Class Montanans

Burns Voted For Legislation That Will Result In Higher Taxes For More Than 11,000 Middle Class Montanans. More than 11,000 middle-income Montanans have used a special college tuition tax deduction that was eliminated from a recently passed \$69 billion investment tax cut bill now on its way to becoming law. The deduction allowed students or their families to deduct up to \$4,000 annually of the price of college tuition and certain college fees from their taxable income. It expired at the end of last year and was initially included in both the House and Senate passed versions of the Bush tax bill. The provision was stripped from the bill to make room for capital gains tax extensions that were not set to expire till 2008 and only benefit 400 of the wealthiest families in Montana. [Burns aye, H.R. 4279, 5/11/06, #118; [Billings Gazette](#), 5/13/06; Senate Finance Committee]

The Helena Independent Record Says Burns Bill Hurts Middle Class. The [Helena IR](#) took Burns' legislation to task, "middle class citizens have grown accustomed to reading about tax cuts that aren't much good to anybody who isn't already rolling in dough, but last week people who are (or plan to) put a student through college also took a substantial hit of their own." [[Helena IR](#), Editorial, 5/17/06]

The Billings Gazette Slams Burns For Lying About His Record On Taxes. In an editorial, the Gazette wrote, "DOWN: Taxing words. This is how Wall Street Journal columnist Jonathan Clements described a change in tax law that was part of a bill signed last week by President Bush: 'Washington has slapped a tax increase on teenage investors – and messed up my college-savings strategy.' Sen. Conrad Burns voted for this new law, but his new campaign ads claim he's never voted for a tax increase. Parents who have established custodial accounts for their kids will know that claim isn't true." [[Billings Gazette](#), Editorial, 5/28/06]

Senator Burns Has Continually Voted to Raise the Sky-Rocketing Debt.

The National Debt Has Tripled Under Conrad Burns Watch. In September 1989, Burns first year in office, the debt was 2.85 trillion dollars. It is estimated the debt will be over 8.6 trillion at the end of 2006. [U.S. Department of the Treasury, [Bureau of Public Debt](#)]

Over the Last Six Years, The National Debt Has Risen from \$5.6 Trillion at the End of 2000 to \$8.6 Trillion at the End of 2006. In January 2001, the total national debt was \$5.6 trillion. The federal debt has increased 54 percent, from approximately \$5.6 trillion at the end of 2000 to an estimated \$8.6 trillion at the end of 2006. By 2011, the President's budget would increase the public debt to \$11.8 trillion. [DPC Report, 5/22/06; U.S. Department of the Treasury, Bureau of Public Debt]

Burns Has Voted To Raise The Debt Limit At Least Five Times. Despite an election year conversion in March 2006 in which he opposed a Republican effort to once again raise the federal debt limit, Burns has voted in favor of raising the debt ceiling at least five times in recent years. [Vote 54, H.J.Res.47, 3/16/06; S Con Res 95, 3/11/04, #57; S 2986, 11/17/04, #213; H J Res 51, 5/23/03, #197; H J Res 51, 5/23/03, #202; S 2578, 6/11/02, #148]

Burns Has Now Voted Against Pay-As-You-Go Limits on Spending At Least Six Times In Recent Years. Since 2003, Senate Republicans have voted against restoring pay-as-you-go spending limits as least six times. Under PAYGO rules, Congress would have to offset new spending that would increase the budget deficit or get the approval of 60 Senators to increase entitlement spending without offsets. [Vote #340, S.Amdt. 2650 to S. 2020, [11/17/05](#); Vote #38, [S.Amdt. 3013](#) to [S.Con.Res. 83](#), [3/14/06](#); Vote #340, [S.Amdt. 2650](#) to [S. 2020](#), [11/17/05](#); Vote #283, S.Amdt. 2351 to S. 1932, [11/3/05](#); Vote #53, [S.Amdt. 186](#) to [S.Con.Res. 18](#), [3/16/05](#); Vote #38, [S.Amdt. 2748](#) to [S.Con.Res. 95](#), [3/10/04](#); Vote #200, [S.Amdt. 835](#) to [H.J.Res. 51](#), [5/23/03](#)]

Burns Also Supports Replacing the Income Tax With A National Sales Tax of At Least 23% Raising Taxes on 95% of Montanans.

Senator Burns Has Supported the National Sales Tax on Two Occasions. According to a survey he completed for Montana Family Action 2006, Sen. Burns indicated he "strongly supports" replacing the federal income tax with a national sales tax, a move that would add a tax of at least 23% to everything we buy. [Burns NTU Survey, 9/06; Montana Family Action 2006 Survey]

The National Sales Tax Would Raise Taxes on 95% of Montanans. According to the Institute on Taxation and Economic Policy, a national sales tax would raise taxes on 95% of Montanans. [[Institute on Taxation and Economic Policy, 9/04](#)]

Middle-Class Families Would See Their Taxes Increase By 66% Under a National Sales Tax. Montanans making in the middle 20% would see their taxes increase by \$3,815, an increase of 66% over their current tax burden. [[Institute on Taxation and Economic Policy, 9/04](#)]

Burns Has Also Voted To Protect War Profiteering Companies

Sen. Burns Has Voted Three Times Against Investigating War-Profiteering Companies. Burns voted against an amendment on three different occasions to set up a committee. Burns has voted against an amendment to establish a special committee of the Senate to investigate no-bid contracts to companies like Halliburton in Afghanistan and Iraq and to fight the war on terrorism on three different occasions. [Burns nay, S. 3930, No. 259, 6/20/06; [S.Amdt. 2476](#), No. 316, 11/10/2005; S. Amdt.1670, Vote 228, 9/14/05]

Burns Even Opposed Transferring \$322 Million from Iraq Reconstruction to Vests and Safety Equipment for U.S. Troops. On October 2, 2003, Burns voted to table an amendment that would take \$322 million from Iraqi prison building and witness protection funds and use it for vests and other protective gear for U.S. troops. The amendment would add \$322 million to the bill's spending on battlefield clearance and safety equipment for U.S. troops in Iraq, with the money offset by a reduction in Iraqi reconstruction funds. [S 1689, 10/2/03, #376; [CQ Daily Monitor](#), 10/2/03]

METHODOLOGY

Each revenue bill that goes through Congress is analyzed by the Joint Committee on Taxation, a bipartisan committee of the U.S. Congress with professional staff and balanced representation of both Republicans and Democrats. Changes in each separate fee and tax are analyzed to determine their effect on federal revenues. For this study, the estimated revenue effects of every revenue bill that Burns supported were analyzed and those that raised revenue tallied. That number, it was discovered, is greater than the zero that Burns has been claiming throughout the 2006 campaign. Of course, the real number of tax increases Burns supported is higher because bills between 1988 and 1994 were not included.

570 Tax and Fee Increases Supported by Conrad Burns

Tax Increase #	Date	Bill Number	Description	Estimated Cost (\$millions)	Burns Vote
1	3/24/1995	H.R. 831	Deny earned income tax credit to individuals with interest and dividend income greater \$2,500 (phaseout between \$2,500 and \$3,150) [2]; (S) (indexed) with interest, dividend, tax-exempt, interest income, and net rental and royalty income over \$2,450 (the \$2,450 threshold is not indexed for inflation) [3]	1,941	<i>yes, by voice vote</i>
2	3/24/1995	H.R. 831	Repeal section 1071 (FCC tax certificate program)	1,386	<i>yes, by voice vote</i>
3	3/24/1995	H.R. 831	Impose tax on U.S. citizens who relinquish citizenship [4] Modify section 1033 (non-recognition of gain on involuntary conversions not to apply to related persons) [1]; (S) apply to C corporations only with transition rule for certain microwave relocation transactions	1,359	<i>yes, by voice vote</i>
4	3/24/1995	H.R. 831	Deny earned income tax credit to individuals with interest, dividends, tax-exempt interest income, and net rental and royalty income over \$2,350 (the threshold is not indexed for inflation) [1]	104	<i>yes, by voice vote</i>
5	4/3/1995	H.R. 831	Repeal section 1071 (FCC tax certificate program with transition)	3,515	<i>yes, by voice vote</i>
6	4/3/1995	H.R. 831	Modify section 1033 for corporations with transition rule for microwave relocation previously entitled to section 1071 (non-recognition of gain on involuntary conversions not to apply to related persons)	1,465	<i>yes, by voice vote</i>
7	4/3/1995	H.R. 831	Disallow Interest deduction for corporate-owned life insurance policy loans [H] phase cut disallowance (80% in 1996, 60% in 1997, 40% in 1998, 20% in 1999); {S} phase out disallowance (100% in 1996, 95% in 1997, 90% in 1998, 85% in 1999, 80% in 2000); cap interest rate; exception for key person policies.	505	<i>yes, by voice vote</i>
8	11/17/1995	H.R. 2491	Phased-in repeal of section 936	6,412	<i>yes</i>
9	11/17/1995	H.R. 2491	Superfund and oil spill liability taxes: extend Superfund excise taxes through 9/30/02	4,579	<i>yes</i>
10	11/17/1995	H.R. 2491	Modify treatment of foreign trusts	4,204	<i>yes</i>
11	11/17/1995	H.R. 2491	Tax capital gains on disposition of stock by certain foreign persons.	1,197	<i>yes</i>
12	11/17/1995	H.R. 2491	Repeal 50% interest income exclusion for financial institution loans to ESOPs	1,066	<i>yes</i>
13	11/17/1995	H.R. 2491	Superfund and oil spill liability taxes: extend Superfund AMT through 12/31/97 [6]	1,026	<i>yes</i>
14	11/17/1995	H.R. 2491	Reform the tax treatment of certain corporate stock redemptions	1,005	<i>yes</i>
15	11/17/1995	H.R. 2491	Eliminate interest allocation exception for certain nonfinancial corporations	873	<i>yes</i>
16	11/17/1995	H.R. 2491	Extend the \$1,00,000 limit on the deductibility of compensation to all employees	855	<i>yes</i>
17	11/17/1995	H.R. 2491	Expatriation tax provisions	781	<i>yes</i>
18	11/17/1995	H.R. 2491	Repeal the wine and flavors excise tax credit	754	<i>yes</i>
19	11/17/1995	H.R. 2491	Simplified Distribution Rules. 1. Sunset of 5-yr income averaging for lump-sum distributions	655	<i>yes</i>
20	11/17/1995	H.R. 2491	Modify exclusion of damages received on acct of personal injury or sickness: b Include in income damage recoveries for non-physical injuries	409	<i>yes</i>
21	11/17/1995	H.R. 2491	repeal of \$5,000 exclusion of employee death benefit	350	<i>yes</i>
22	11/17/1995	H.R. 2491	phaseout preferential tax deferral for certain large corporations required to use accurate accounting	\$328	<i>yes</i>
23	11/17/1995	H.R. 2491	Corporate accounting- reform of income forecast method	\$261	<i>yes</i>
24	11/17/1995	H.R. 2491	Simplified Distribution Rules. 2. Simplified method for taxing annuity distributions under certain employer plans	192	<i>yes</i>
25	11/17/1995	H.R. 2491	apply failure to pay penalty to substitute returns	182	<i>yes</i>
26	11/17/1995	H.R. 2491	3-yr waiver of excess distribution tax	\$163	<i>yes</i>
27	11/17/1995	H.R. 2491	repeal advance refunds of diesel fuel tax for diesel cars and light trucks	124	<i>yes</i>
28	11/17/1995	H.R. 2491	Superfund and oil spill liability taxes: Extend oil spill tax through 9/30/02	\$122	<i>yes</i>
29	11/17/1995	H.R. 2491	Extend IRS user fees through 9/30/02 (outlay reduction) [5]	120	<i>yes</i>
30	11/17/1995	H.R. 2491	modify basis adjustment rules under section 1033	105	<i>yes</i>
31	11/17/1995	H.R. 2491		\$84	<i>yes</i>

32	11/17/1995	H.R. 2491	Provide for flow through treatment for Financial Asset Securitization Investment Trusts (FASITs)	67	yes
33	11/17/1995	H.R. 2491	repeal exemption for withholding on gambling winnings from bingo and keno where proceeds exceed \$5,000	\$58	yes
34	11/17/1995	H.R. 2491	modify the exception to the related party rule of section 1033 for individuals to only provide an exception for de minimis amounts	\$45	yes
35	11/17/1995	H.R. 2491	Tax-free treatment of contributions in aid of construction for water utilities; change depreciation for water utilities	43	yes
36	11/17/1995	H.R. 2491	Modify exclusion of damages received on acct of personal injury or sickness: a. Treat all punitive damages as taxable {S} exception for States requiring certain damages to be punitive	42	yes
37	11/17/1995	H.R. 2491	disallow rollover of under section 1034 to extent of previously claimed depreciation for home office or other depreciation use of residence	\$35	yes
38	11/17/1995	H.R. 2491	Increase section 4975 excise tax on prohibited transactions from 5% to 10%	24	yes
39	11/17/1995	H.R. 2491	Provide tax-exempt bonds status for Alaska Power Administration sale	22	yes
40	11/17/1995	H.R. 2491	treatment of certain insurance contracts on retired lives; repeal tax credits for contributions to special community development corporations	\$21	yes
41	11/17/1995	H.R. 2491	treatment of modified guaranteed contracts	\$12	yes
42	11/17/1995	H.R. 2491	provide that a taxpayer may elect to include in income crop insurance proceeds and disaster payments in the year of the disaster or the following year	\$8	yes
43	11/17/1995	H.R. 2491	Require that life insurance companies treat 85% of their capital losses from foreclosed real estate as ordinary losses spread over 10 yrs.	\$3	yes
44	11/17/1995	H.R. 2491	outlay reductions	2	yes
45	7/23/1996	HR3437	identical outlay reduction provision	\$1,813	yes
46	7/23/1996	HR3437	EIC compliance proposals; outlay reductions	\$1,687	yes
47	7/23/1996	HR3437	Modify AGI by disregarding certain losses and by adding tax exempt interest income and nontaxable distributions from IRA, pensions and annuities; outlay reductions	\$1,678	yes
48	7/23/1996	HR3437	expand definition of disqualified income and reduce and index threshold; outlay reductions	\$1,616	yes
49	7/23/1996	HR3437	suspend inflation adjustment for individuals with no qualifying children; outlay reduction	\$1,104	yes
50	7/23/1996	HR3437	Modify AGI by disregarding certain losses and by adding tax exempt interest income and nontaxable distributions from IRA, pensions and annuities; revenue	\$647	yes
51	7/23/1996	HR3437	suspend inflation adjustment for individuals with no qualifying children; revenue	\$325	yes
52	7/23/1996	HR3437	EIC compliance proposals; revenue	\$294	yes
53	7/23/1996	HR3437	identical outlay revenue provision	\$208	yes
54	7/23/1996	HR3437	expand definition of disqualified income and reduce and index threshold; revenue	\$208	yes
55	7/23/1996	HR3437	Extend domestic air passenger ticket tax. reduce tax rate from 10% to 9% of ticket price and impose an additional tax of \$1.00 per flight segment for 10/1/97 through 9/30/98; 8% and \$2.00/segment for 10/1/98 through 9/30/99; and 7.5% after 9/30/99 with additional tax of \$2.25/segment for 10/1/99 through 12/31/99, \$2.50/segment in 2000, \$2.75/ segment in 2001, and \$3.00/segment in 2002, and in years thereafter	\$174	yes
56	7/31/1997	H.R. 2014	index the \$3.00/segment tax to changes in the CPI (first indexing adjustment on 1/1/03)	\$61,542	yes
57	7/31/1997	H.R. 2014	Extend FUTA surtax and increase the statutory limit on the FUA Trust Fund from .25% of covered wages to .50%	\$11,859	yes
58	7/31/1997	H.R. 2014	Extend current air cargo excise tax	\$6,726	yes
59	7/31/1997	H.R. 2014	Extend current air cargo excise tax	\$4,732	yes
60	7/31/1997	H.R. 2014	Modification of treatment of company-owned life insurance—disallowance of certain interests and premiums; pro rata disallowance of interest on debt to fund life insurance	\$2,240	yes

61	7/31/1997	H.R. 2014	Determination of original issue discount where pooled debt obligations subject to acceleration	\$1,857	yes
62	7/31/1997	H.R. 2014	Establish IRS continuous levy and improve debt collections 2-year carryback and 20-year carryforward for net operating losses with an exception related to Presidentially declared disaster areas	\$1,750	yes
63	7/31/1997	H.R. 2014	Require gain recognition on certain distributions of controlled corporation stock	\$1,672	yes
64	7/31/1997	H.R. 2014	Require recognition of gain on certain appreciated positions in personal property; election of mark-to-market for securities traders and for traders and dealers in commodities; limitation or exception for investment companies under section 351	\$1,243	yes
65	7/31/1997	H.R. 2014	Repeal grandfather rule with respect to pension business of certain insurers	\$1,208	yes
66	7/31/1997	H.R. 2014	Reinstate LUST excise tax and extend through 3/31/05	\$983	yes
67	7/31/1997	H.R. 2014	Replace truck excise tax deduction for tire value with tax credit for excise tax paid on tires	\$979	yes
68	7/31/1997	H.R. 2014	Extend current taxes on noncommercial aviation gasoline and noncommercial jet fuel	\$943	yes
69	7/31/1997	H.R. 2014	Impose 7.5% tax rate on cash payments to airlines for air travel under credit card and similar programs	\$904	yes
70	7/31/1997	H.R. 2014	For the purpose of EIC phaseout, include in AGI nontaxable distributions of IRA, pensions, and annuities, and tax-exempt interest; and addback 75% of business losses	\$788	yes
71	7/31/1997	H.R. 2014	Eliminate the substantial appreciation requirement for inventory on sale of partnership interest	\$760	yes
72	7/31/1997	H.R. 2014	Apply 3% telephone excise tax to certain prepaid phone cards and cash payments to service providers under credit card arrangements	\$684	yes
73	7/31/1997	H.R. 2014	Allocation of basis of properties distributed to a partner by a partnership	\$581	yes
74	7/31/1997	H.R. 2014	Impose holding period requirement for claiming foreign tax credits with respect to dividends	\$552	yes
75	7/31/1997	H.R. 2014	Limit carryback period for general business credits to 1 year; extend carryforward period to 20 years	\$527	yes
76	7/31/1997	H.R. 2014	Repeal of exception for certain sales by manufacturers to dealers	\$507	yes
77	7/31/1997	H.R. 2014	Deny interest deduction on certain debt instruments	\$469	yes
78	7/31/1997	H.R. 2014	Extend diesel fuel excise tax rules to kerosene	\$461	yes
79	7/31/1997	H.R. 2014	Registration of confidential corporate tax shelters and substantial understatement penalty	\$392	yes
80	7/31/1997	H.R. 2014	Termination of suspense accounts for family farm corporations required to use accrual method of accounting	\$377	yes
81	7/31/1997	H.R. 2014	Require gain recognition for certain extraordinary dividends	\$375	yes
82	7/31/1997	H.R. 2014	Restrict income forecast method and allow 3-year MACRS for rent-to-own property; with clarification for home computers and cellular phones	\$352	yes
83	7/31/1997	H.R. 2014	Using Federal case registry of child support orders for tax enforcement purposes	\$350	yes
84	7/31/1997	H.R. 2014	Treat certain preferred stock treated as "boot"	\$248	yes
85	7/31/1997	H.R. 2014	Gains or losses from certain terminations with respect to property	\$242	yes
86	7/31/1997	H.R. 2014	Inclusion of income from notional principal contracts and stock lending transactions under	\$202	yes
87	7/31/1997	H.R. 2014	Deny EIC eligibility for prior acts of recklessness or fraud; recertification required when EIC denied in past; and due diligence requirement for paid preparers	\$193	yes
88	7/31/1997	H.R. 2014	Modify holding period for dividends-received deduction with 2-year transition period	\$156	yes
89	7/31/1997	H.R. 2014	Restrict like-kind exchanges involving foreign personal property	\$156	yes
90	7/31/1997	H.R. 2014	Disclosure of tax return information for administration of certain Veterans' programs	\$152	yes
91	7/31/1997	H.R. 2014	Modify basis recovery rules	\$133	yes
92	7/31/1997	H.R. 2014	Election to receive taxable cash compensation in lieu of nontaxable parking benefits	\$118	yes
93	7/31/1997	H.R. 2014	Expansion of requirement that involuntarily converted property be replaced with property acquired from an unrelated person	\$115	yes
94	7/31/1997	H.R. 2014			

95	7/31/1997	H.R. 2014	Information reporting on persons receiving contract payments from certain Federal agencies	\$93	yes
96	7/31/1997	H.R. 2014	Expanded SSA records for tax enforcement	\$90	yes
97	7/31/1997	H.R. 2014	Simplified reporting to partners Increase involuntary cash out amount from \$3,500 to \$5,000	\$83	yes
98	7/31/1997	H.R. 2014	(no indexing of dollar amount) Repeal of 15% excess distribution and excess retirement accumulation taxes	\$73	yes
99	7/31/1997	H.R. 2014	Reform tax treatment of certain corporate stock transfer	\$62	yes
100	7/31/1997	H.R. 2014		\$60	yes
101	7/31/1997	H.R. 2014	Limitation on charitable remainder trust annual payouts; require charitable remainders to have a minimum value of 10% of trust	\$60	yes
102	7/31/1997	H.R. 2014	Extension of time for taxing precontribution gain Repeal special exception which permits certain companies to eliminate their AMT liability	\$58	yes
103	7/31/1997	H.R. 2014	Consistency rule for beneficiaries of trusts and estates	\$47	yes
104	7/31/1997	H.R. 2014	Increase in prohibited transactions excise tax	\$34	yes
105	7/31/1997	H.R. 2014	Reporting of certain payments made to attorneys	\$34	yes
106	7/31/1997	H.R. 2014	Modify control test and include attribution rules to determine UBIT consequences of certain payments from subsidiaries of tax-exempt organizations	\$31	yes
107	7/31/1997	H.R. 2014	Interest on underpayment reduced by foreign tax credit carrybacks	\$29	yes
108	7/31/1997	H.R. 2014	Determination of period of limitations relating to foreign tax credits	\$27	yes
109	7/31/1997	H.R. 2014	Limitation on treaty benefits for payments to hybrid entities	\$11	yes
110	7/31/1997	H.R. 2014	Simplified audit procedure for large partnerships	\$10	yes
111	7/31/1997	H.R. 2014	Overrule <u>Schmidt Baking</u> with Respect to Vacation and Severance Pay	\$8	yes
112	7/9/1998	H.R. 2676	Allow Taxpayers to use Foreign Tax Credits to Reduce Income for 1 Yr Back and Carryforward 7 Yrs.	3,193	yes
113	7/9/1998	H.R. 2676	Make Certain Trade Receivables Ineligible for Mark-to-Market Treatment With Spread	1,571	yes
114	7/9/1998	H.R. 2676	Clarify and Expand Math Error Procedures	1,300	yes
115	7/9/1998	H.R. 2676	Restrict Special Net Operating Loss Carryback Rules for Specified Liability Losses	90	yes
116	7/9/1998	H.R. 2676	Clarify the Meaning of "Subject To" Liabilities Under Section 357 (c)	89	yes
117	7/9/1998	H.R. 2676	Freeze Grandfathered Status of Stapled or Paired-Share REITs	20	yes
118	7/9/1998	H.R. 2676	Authorize the Federal Government to Offset a Federal Income Tax Refund to Satisfy a Past Due, Legally Owing State Income Tax Debt (expand to administrative hearing)	11	yes
119	7/9/1998	H.R. 2676	Add Vaccines Against Rotavirus Gastroenteritis to the List of Taxable Vaccines (\$0.75 per dose)	10	yes
120	7/9/1998	H.R. 2676	modify foreign tax credit carryover rules-1 year carryback on foreign tax credits and 7 year carryforward	10	yes
121	7/30/1999	HR 2488 (or S1429)	repeal installment method for accrual taxpayers and modify pledge rules	\$2,056	yes
122	7/30/1999	HR 2488 (or S1429)	impose limitations on prefunding of certain employee benefits option to treat elective deferrals under a 401k plan or tax sheltered annuities as after tax contributions	\$1,889	yes
123	7/30/1999	HR 2488 (or S1429)	limit use of non-accrual experience method of accounting to be received for the performance of qualified professional services	\$693	yes
124	7/30/1999	HR 2488 (or S1429)	prevention the conversion of ordinary income or short term capital gains into income eligible for long term capital gains rates	\$208	yes
125	7/30/1999	HR 2488 (or S1429)	require consistent treatment and provide basis allocation	\$207	yes
126	7/30/1999	HR 2488 (or S1429)	clarify the tax treatment of income and losses from derivatives	\$138	yes
127	7/30/1999	HR 2488 (or S1429)	increase to 15% (from 10%) optional withholding rate for nonperiodic payments from deferred compensation plans	\$136	yes
128	7/30/1999	HR 2488 (or S1429)	extend IRS user fees through 9/30/09	\$55	yes
129	7/30/1999	HR 2488 (or S1429)	distribution by a partnership to a corporate partner of stock in another corporation	\$50	yes
130	7/30/1999	HR 2488 (or S1429)	modify estimated tax rules for closely owned REIT dividends	\$46	yes
131	7/30/1999	HR 2488 (or S1429)		\$45	yes
132	7/30/1999	HR 2488 (or S1429)			

133	7/30/1999	HR 2488 (or S1429)	add streptococcus pneumoniae vaccine to the list of taxable vaccines to \$.25 per dose beginning in 2005; study of vaccine program	\$39	yes
134	7/30/1999	HR 2488 (or S1429)	information reporting on cancellation of indebtedness by non-bank financial institutions	\$28	yes
135	7/30/1999	HR 2488 (or S1429)	impose 10% vote or value test	\$26	yes
136	7/30/1999	HR 2488 (or S1429)	modify treatment of closely held REITs with incubator REIT exception; grandfather REIT transaction in progress	\$23	yes
137	7/30/1999	HR 2488 (or S1429)	modify anti abuse rules related to assumption of liabilities rules for transfers of intangibles in certain nonrecognition transactions	\$21	yes
138	7/30/1999	HR 2488 (or S1429)	prohibited allocation of stock in an ESOP of a subchapter S corporation	\$17	yes
139	7/30/1999	HR 2488 (or S1429)	loophole closers	\$4	yes
140	7/30/1999	HR 2488 (or S1429)	conformity with RIC 90% distribution rules	\$3	yes
141	10/14/1999	HR 2990	Individual Retirement Arrangements - increase the income limit for conversion of an IRA to a Roth IRA to \$1 million	\$2,745	yes
142	10/14/1999	HR 2990	Modify foreign tax credit carryback	\$1,806	yes
143	10/14/1999	HR 2990	Impose limitation on pre-funding of certain employee benefits	\$763	yes
144	10/14/1999	HR 2990	Limit use of non-accrual experience method of accounting	\$226	yes
145	10/14/1999	HR 2990	Extend IRS user fees through 9/30/09	\$103	yes
146	10/14/1999	HR2990	individual retirement arrangements - increase the income limit for conversion of an IRA to Roth IRA to \$1 million	\$5,544	yes, by unanimous consent
147	10/14/1999	HR2990	repeal installment method for accrual taxpayers and modify pledge rules	\$1,889	yes, by unanimous consent
148	10/14/1999	HR2990	modify foreign tax credit carryback	\$1,223	yes, by unanimous consent
149	10/14/1999	HR2990	impose limitations on prefunding of certain employee benefits	\$647	yes, by unanimous consent
150	10/14/1999	HR2990	limit use of non-accrual experience method of accounting	\$208	yes, by unanimous consent
151	10/14/1999	HR2990	allow employees to transfer excess defined benefit plan assets to a special account for health benefits of retirees	\$136	yes, by unanimous consent
152	10/14/1999	HR2990	extend IRS user fees through 9/30/09	\$50	
153	10/14/1999	HR2990	add certain vaccines against streptococcus pneumoniae to the list of taxable vaccines in the federal vaccine insurance program; study of federal vaccine insurance program; reduce excise tax on all vaccines to \$.50 per dose beginning in 2005. Add certain vaccines against streptococcus pneumoniae to the list of taxable vaccines in the Federal vaccine insurance program	\$39	yes, by unanimous consent
154	10/14/1999	HR2990	information reporting on cancellation of indebtedness by non-bank financial institutions	\$28	yes, by unanimous consent
155	11/3/1999	H.R. 434	Impose limitation on pre-funding of certain employee benefits	\$873	Yes
156	11/3/1999	H.R. 434	Limit use of non-accrual experience method of accounting to amounts to be received for the performance of qualified professional services	\$220	Yes
157	11/3/1999	H.R. 434	Require consistent treatment and provide basis allocation rules for transfers of intangibles in certain nonrecognition transactions	\$155	Yes
158	11/3/1999	H.R. 434	Increase to 15% (from 10%) optional withholding rate for nonperiodic payments from deferred compensation plans	\$60	Yes
159	11/3/1999	H.R. 434	Modify treatment of closely-held REITs, with incubator REIT exception; grandfather REIT transaction in progress	\$29	Yes
160	6/30/2000	HR4577	Prevent duplication or acceleration of loss through assumption of certain liabilities	\$220	Yes
161	5/23/2001	H.R. 1836	Option to treat elective deferrals as after-tax Roth contributions	\$490	Y

162	5/23/2001	H.R. 1836	Prohibited allocations of stock in an ESOP S corporator	\$34	Y
163	5/23/2001	H.R. 1836	Rollovers allowed among governmental section 457 plans, section 403(b) plans, and qualified plans	\$10	Y
164	5/23/2001	H.R. 1836	Minimum distribution and inclusion requirements for section 457 plans; modification of transition rules for existing 457 plans	\$10	Y
165	5/26/2001	H.R. 1836	Option to treat elective deferrals as after-tax Roth contributions	\$185	Y
166	5/26/2001	H.R. 1836	Prohibited allocations of stock in an ESOP S corporator	\$30	Y
167	5/26/2001	H.R. 1836	Rollovers allowed among governmental section 457 plans, section 403(b) plans, and qualified plans	\$10	Y
168	10/3/2002	HR5063	impose mark to market on individuals who expatriate	\$346	yes, voice vote
169	10/3/2002	HR5063	extension of IRS user fees	\$138	yes, voice vote
170	10/3/2002	HR5063	authorize IRS to enter into installment agreement: Temporary increase in the highest specified percentage applied to the interest rate used in determining additional required contributions to defined benefit pension plans and PBGC	\$61	yes, voice vote
171	11/14/2002	H.R.3529	variable rate premiums (sunset 12/31/03)	\$2,483	UC
172	11/14/2002	H.R.3529	Reverse the Supreme Court's decision in <i>Gitlitz v. Commissioner</i> (relating to subchapter S corporations)	\$413	UC
173	11/14/2002	H.R.3529	Limit use of non-accrual experience method of accounting to amount to be received for the performance of qualified professional services.	\$154	UC
174	3/27/2003	HR 1307	Impose mark-to-market on individuals who expatriate	\$410	yes
175	3/27/2003	HR 1307	Extension of IRS User Fees	\$176	yes
176	3/27/2003	HR 1307	Authorize IRS to Enter into Installment Agreement: Clarification of the economic doctrine and related penalty provisions	\$61	yes
177	4/9/2003	S. 476		\$4,347	yes
178	4/9/2003	S. 476	Provisions relating to reportable transactions and tax shelters	\$604	yes
179	4/9/2003	S. 476	Require of state agency blindness and disability determinations	\$311	yes
180	4/9/2003	S. 476	Modification to the substantial understatement penalty	\$57	yes
181	4/9/2003	S. 476	Frivolous tax submissions	\$16	yes
182	4/9/2003	S. 476	Securities civil enforcement provisions	\$8	yes
183	4/9/2003	S. 476	Amend Code section 163 to disallow a deduction for deficiency interest paid to the IRS on underpayments involving tax motivated transactions	\$5	yes
184	4/9/2003	S. 476	Amend Code section 6501 to provide for 6-year statute of limitations for undisclosed listed transactions	\$3	yes
185	4/9/2003	S. 476	Impose a civil penalty (of up to \$5,000) on failure to report interest in foreign financial accounts	\$1	yes
186	6/5/2003	H.R. 1308	Extend passenger and conveyance processing fee through 3/31/10	\$5,483	yes
187	6/5/2003	H.R. 1308	Extend merchandise processing fee through 3/31/10	\$1,899	yes
188	11/4/2003	H.R.3365	Passenger and conveyance processing fee (through 3/1/05)	\$281	yes
189	11/4/2003	HR 3365	Merchandise processing fee (through 3/1/05)	\$1,025	yes
190	11/25/2003	HR 1	Indirect tax effects of reductions in employer costs for prescription drug insurance and Medicare subsidies to employers	\$6,535	yes
191	1/27/2004	H.R. 3108	Temporary replacement of interest rate used for purposes of pension funding and PBGC variable rate premiums for 2004 and 2005; employers may elect whether to use temporary replacement interest rate in purposes of applying section 415 to lump sums in 2004	\$7,845	yes
192	1/27/2004	H.R. 3108	Limit 501(c)(15) to organizations with annual gross receipts not to exceed \$600,000 and with premiums greater than 50% of gross receipts; modify definition of insurance company for P&C companies for exemption and investment income election purposes.....	\$582	yes
193	1/27/2004	H.R. 3108	Allow employers to transfer excess defined benefit plan assets to a special account for health benefits of retirees (sunset 12/31/13)	\$97	yes
194	1/27/2004	H.R. 3108	Amortization hiatus for net experience losses in multiemployer plans (sunset plan years beginning after 6/30/06)	\$40	yes
195	1/27/2004	H.R. 3108	2-year extension of transition rule to pension funding requirements for commercial bus company (sunset plan years beginning after 2005)	\$5	yes

196	2/11/2004	S. 1072	Clarification of the economic substance doctrine and related penalty provisions	\$5,140	yes
197	2/11/2004	S. 1072	Taxation of aviation grade kerosene at the terminal rack	\$1,689	yes
198	2/11/2004	S. 1072	Provide consistent amortization periods for intangibles	\$1,589	yes
199	2/11/2004	S. 1072	Tax treatment of inversion transaction	\$819	yes
200	2/11/2004	S. 1072	Limitation on transfer or importation of built-in losses	\$700	yes
201	2/11/2004	S. 1072	Modifications of tax on use of highway vehicles	\$635	yes
202	2/11/2004	S. 1072	Registration of all pipeline or vessel operators required for exemption of bulk transfers; penalty on knowing transfers to nonregistered person; Secretary must publish list of registered persons	\$492	yes
203	2/11/2004	S. 1072	Provisions relating to reportable transactions and tax shelters	\$469	yes
204	2/11/2004	S. 1072	Total Accountability - taxation and reporting for blendstocks, transmix, and other products removed from terminals and refineries, including those in foreign trade zones	\$421	yes
205	2/11/2004	S. 1072	Exemption From Certain Excise Taxes for Mobile Machinery Vehicles	\$396	yes
206	2/11/2004	S. 1072	Expanded disallowance of deduction for interest on convertible debt	\$374	yes
207	2/11/2004	S. 1072	Impose mark-to-market on individuals who expatriate	\$330	yes
208	2/11/2004	S. 1072	Mandatory basis adjustment of partnership property in the case of partnership distributions and transfers of partnership interests except for transfers by reason of death	\$263	yes
209	2/11/2004	S. 1072	Extend present-law intangibles amortization provisions to acquisitions of sports franchises	\$263	yes
210	2/11/2004	S. 1072	Addition of Vaccines Against Influenza to the List of Taxable Vaccines	\$229	yes
211	2/11/2004	S. 1072	Denial of deduction for certain fines, penalties, other amounts	\$216	yes
212	2/11/2004	S. 1072	Establish specific class lives for utility grading costs	\$178	yes
213	2/11/2004	S. 1072	Elimination of manual dyeing of fuel	\$167	yes
214	2/11/2004	S. 1072	Deny installment sale treatment for all readily tradable debt	\$140	yes
215	2/11/2004	S. 1072	Denial of deduction for punitive damages	\$132	yes
216	2/11/2004	S. 1072	Extension of IRS user fees (through 9/30/13)	\$131	yes
217	2/11/2004	S. 1072	No reduction of basis under section 734 in stock held by partnership in corporate partner	\$114	yes
218	2/11/2004	S. 1072	Expansion of Limitation on Depreciation of Certain Passenger Automobiles	\$97	yes
219	2/11/2004	S. 1072	Clarification of rules for payment of estimated tax for certain deemed asset sales	\$93	yes
220	2/11/2004	S. 1072	Repeal reduced-rate sales of gasoline for blending with alcohol and reduced-rate sales of alcohol fuel blends	\$92	yes
221	2/11/2004	S. 1072	Modification of the straddle rules	\$84	yes
222	2/11/2004	S. 1072	Apply earnings-stripping rules to partnerships and S corporations	\$81	yes
223	2/11/2004	S. 1072	Authorize IRS to enter into installment agreements that provide for partial payment	\$67	yes
224	2/11/2004	S. 1072	Modification of interaction between subpart F and passive foreign investment company rules	\$55	yes
225	2/11/2004	S. 1072	Modification to the substantial understatement penalty	\$45	yes
226	2/11/2004	S. 1072	Expanded authority to disallow tax benefits under section 269	\$43	yes
227	2/11/2004	S. 1072	Excise tax on stock compensation of insiders in inverted corporations	\$42	yes
228	2/11/2004	S. 1072	Treatment of stripped bonds to apply to stripped interests in bond and preferred stock funds	\$38	yes
229	2/11/2004	S. 1072	Addition of Vaccines Against Hepatitis A to the List of Taxable Vaccines	\$38	yes
230	2/11/2004	S. 1072	Modify treatment of transfers to creditors in divisive reorganizations	\$37	yes
231	2/11/2004	S. 1072	Tax at point of entry where importer not registered	\$33	yes
232	2/11/2004	S. 1072	Clarify definition of nonqualified preferred stock	\$29	yes
233	2/11/2004	S. 1072	Definition of controlled group of corporations	\$20	yes
234	2/11/2004	S. 1072	Recognize cancellation of indebtedness income realized on satisfaction of debt with partnership interest	\$18	yes
235	2/11/2004	S. 1072	Frivolous tax submissions	\$15	yes
236	2/11/2004	S. 1072	Increased penalty for failure to register	\$8	yes

237	2/11/2004	S. 1072	Deny deduction for interest paid to the IRS on underpayments involving certain tax motivated transactions	\$5	yes
238	2/11/2004	S. 1072	Extend statute of limitations for undisclosed listed transactions	\$3	yes
239	2/11/2004	S. 1072	Reinsurance agreements	\$2	yes
240	2/11/2004	S. 1072	Impose a civil penalty (of up to \$5,000) on failure to report interest in foreign financial accounts	\$1	yes
241	4/7/2004	H.R. 3108	Temporary replacement of interest rate used for purposes of pension funding and PBGC variable rate premiums for 2004 and 2005; employers may elect whether to use temporary replacement interest rate in purposes of applying section 415 to lump sums in 2004 purposes of applying section 415 to lump sums in 2004 and 2005	\$7,845	yes
242	4/7/2004	H.R. 3108	Limit contribution to organizations with gross receipts of \$600,000 and premiums at least 50% of gross receipts; and to mutual insurance companies with gross receipts less than \$150,000 and premium income at least 35% of gross receipts; and modify definition of insurance company. Transition relief for insurance companies in receivership or liquidation on April 1, 2004, limited to lesser of four years or time spent in receivership	\$517	yes
243	4/7/2004	H.R. 3108	Allow employers to transfer excess defined benefit plan assets to a special account for health benefits of retirees (sunset 12/31/13)	\$97	yes
244	4/7/2004	H.R. 3108	2-year extension of transition rule to pension funding requirements	\$5	yes
245	5/10/2004	S 1637	Repeal of exclusion for extraterritorial income	\$21,922	yes
246	5/10/2004	S 1637	Reform the tax treatment for leasing transactions with tax indifferent parties	\$17,500	yes
247	5/10/2004	S 1637	Clarification of the economic substance doctrine and related penalty provisions	\$4,769	yes
248	5/10/2004	S 1637	Extend merchandise processing fee through 9/30/13	\$4,607	yes
249	5/10/2004	S 1637	Taxation of aviation grade kerosene at the terminal rack	\$1,689	yes
250	5/10/2004	S 1637	Include employer-provided housing under foreign earned income exclusion cap	\$1,314	yes
251	5/10/2004	S 1637	Modify rules relating to charitable contributions of patents and similar property generally to provide an initial deduction of the lesser of 5% of fair market value or \$1 million; provide for additional charitable deductions in future years based on income attributable to the contributed property; modify penalties and administrative rules relating to contributions of such property	\$1,284	yes
252	5/10/2004	S 1637	Provide consistent amortization periods for intangibles	\$1,231	yes
253	5/10/2004	S 1637	Extend passenger and conveyance processing fee through 9/30/13	\$1,149	yes
254	5/10/2004	S 1637	Treatment of Mobile Machinery	\$1,033	yes
255	5/10/2004	S 1637	Tax treatment of inversion transactions	\$819	yes
256	5/10/2004	S 1637	Treatment of donations of motor vehicles, boats, and airplanes	\$809	yes
257	5/10/2004	S 1637	Limitation on transfer or importation of built-in losses	\$558	yes
258	5/10/2004	S 1637	Registration of all pipeline or vessel operators required for exemption of bulk transfers; penalty on knowing transfers to nonregistered person; Secretary must publish list of registered persons	\$492	yes
259	5/10/2004	S 1637	Modifications of tax on use of highway vehicles	\$487	yes
260	5/10/2004	S 1637	Provide outlay payments (in lieu of excise tax credits and refunds) to producers of alcohol and biodiesel fuel mixtures and users of neat alcohol and neat biodiesel fuels	\$451	yes
261	5/10/2004	S 1637	Proposals relating to reportable transactions and tax shelters	\$449	yes
262	5/10/2004	S 1637	Deposits to stop the running of interest on potential underpayments	\$443	yes
263	5/10/2004	S 1637	Interaction between proposals that clarify economic substance doctrine and leasing transactions with tax-indifferent parties	\$429	yes
264	5/10/2004	S 1637	Total Accountability - taxation and reporting for blendstocks, transmix, and other products removed from terminals and refineries, including those in foreign trade zones	\$421	yes

265	5/10/2004	S 1637	Freeze of provision regarding suspension of interest where Secretary fails to contact taxpayer; remove listed and reportable transactions from interest and penalty suspension	\$417	yes
266	5/10/2004	S 1637	Expanded disallowance of deduction for interest on convertible debt	\$374	yes
267	5/10/2004	S 1637	Impose mark-to-market on individuals who expatriate	\$336	yes
268	5/10/2004	S 1637	Include in income certain nonqualified deferred compensation, including compensation funded with assets located outside the United States (with section 457(e)(12) exception)	\$296	yes
269	5/10/2004	S 1637	Mandatory basis adjustment of partnership property in the case of partnership distributions and transfers of partnership interests except for transfers by reason of death	\$255	yes
270	5/10/2004	S 1637	Extend present-law intangibles amortization provisions to acquisitions of sports franchises	\$253	yes
271	5/10/2004	S 1637	Prevent mismatching of deductions and income inclusions in transactions with related foreign persons	\$245	yes
272	5/10/2004	S 1637	Addition of vaccines against influenza to list of taxable vaccines	\$229	yes
273	5/10/2004	S 1637	Denial of deduction for certain fines, penalties, generally and other amounts	\$216	yes
274	5/10/2004	S 1637	Limit deduction for certain entertainment expenses for covered employees	\$190	yes
275	5/10/2004	S 1637	Establish specific class lives for utility grading costs	\$170	yes
276	5/10/2004	S 1637	Elimination of manual dyeing of fuel	\$167	yes
277	5/10/2004	S 1637	Increase in withholding from supplemental wage payments in excess of \$1 million	\$159	yes
278	5/10/2004	S 1637	Increase in age of minor children whose unearned income is taxed as if parent's income	\$155	yes
279	5/10/2004	S 1637	Deny installment sale treatment for all readily tradable debt	\$135	yes
280	5/10/2004	S 1637	Extend merchandise processing fee through 9/30/13	\$133	yes
281	5/10/2004	S 1637	Denial of deduction for punitive damages	\$132	yes
282	5/10/2004	S 1637	Extension of IRS user fees (through 9/30/13)	\$131	yes
283	5/10/2004	S 1637	Change the tax treatment of contingent convertible debt instruments	\$126	yes
284	5/10/2004	S 1637	No reduction of basis under section 734 in stock held by partnership in corporate partner	\$114	yes
285	5/10/2004	S 1637	Modification of the straddle rules	\$114	yes
286	5/10/2004	S 1637	Clarification of rules for payment of estimated tax for certain deemed asset sales	\$104	yes
287	5/10/2004	S 1637	Expansion of limitation on depreciation of certain passenger automobiles	\$93	yes
288	5/10/2004	S 1637	Repeal reduced-rate sales of gasoline for blending with alcohol and reduced-rate sales of alcohol fuel blends	\$92	yes
289	5/10/2004	S 1637	Application of earnings stripping rules to partners that are C corporations	\$80	yes
290	5/10/2004	S 1637	Clarification of banking business for determining investment of earnings in U.S. property	\$72	yes
291	5/10/2004	S 1637	Authorize IRS to enter into installment agreements that provide for partial payment	\$67	yes
292	5/10/2004	S 1637	Prohibition on nonrecognition of gain through complete liquidation of holding company	\$64	yes
293	5/10/2004	S 1637	Increase continuous levy for certain Federal payments	\$57	yes
294	5/10/2004	S 1637	Exclusion of like-kind exchange property from nonrecognition treatment on the sale or exchange of a principal residence	\$56	yes
295	5/10/2004	S 1637	Application of basis rules to employer and employee contributions on behalf of nonresident aliens	\$56	yes
296	5/10/2004	S 1637	Modification of CFC-PFIC coordination rules	\$55	yes
297	5/10/2004	S 1637	Modification to the substantial understatement penalty	\$45	yes
298	5/10/2004	S 1637	Expanded authority to disallow tax benefits under section 269	\$43	yes
299	5/10/2004	S 1637	Excise tax on stock compensation of insiders in inverted corporations	\$42	yes
300	5/10/2004	S 1637	Treatment of stripped bonds to apply to stripped interests in bond and preferred stock funds	\$39	yes
301	5/10/2004	S 1637	Modify treatment of transfers to creditors in divisive reorganizations	\$37	yes

302	5/10/2004	S 1637	Add vaccines against Hepatitis A to the list of taxable vaccines	\$36	yes
303	5/10/2004	S 1637	Effectively connected income to include economic equivalents	\$32	yes
304	5/10/2004	S 1637	of certain categories of foreign-source income	\$32	yes
305	5/10/2004	S 1637	Tax at point of entry where importer not registered	\$29	yes
306	5/10/2004	S 1637	Clarify definition of nonqualified preferred stock	\$27	yes
307	5/10/2004	S 1637	Recapture of overall foreign losses on sale of controlled foreign corporation stock	\$25	yes
308	5/10/2004	S 1637	Modify residence test in U.S. possessions	\$20	yes
309	5/10/2004	S 1637	Deferral of certain stock option and restricted stock option gains prohibited	\$19	yes
310	5/10/2004	S 1637	Recognize cancellation of indebtedness income realized on satisfaction of debt with partnership interest	\$16	yes
311	5/10/2004	S 1637	Definition of controlled group of corporations	\$12	yes
312	5/10/2004	S 1637	Frivolous tax submissions	\$12	yes
313	5/10/2004	S 1637	Reporting of taxable mergers and acquisitions	\$12	yes
314	5/10/2004	S 1637	Minimum holding period for foreign tax credit on withholding tax on income other than dividends	\$8	yes
315	5/10/2004	S 1637	Increased penalty for failure to register	\$6	yes
316	5/10/2004	S 1637	Extend statute of limitations for undisclosed listed transactions	\$5	yes
317	5/10/2004	S 1637	Deny deduction for interest paid to the IRS on underpayments involving certain tax motivated transactions	\$4	yes
318	5/10/2004	S 1637	Double certain penalties, fines, and interest on underpayments related to certain offshore financial arrangements	\$3	yes
319	5/10/2004	S 1637	Impose a civil penalty on failure to report interest in foreign financial accounts	\$3	yes
320	5/10/2004	S 1637	Grant Treasury regulatory authority to address foreign tax credit transactions involving inappropriate separation of foreign taxes from related foreign income	\$3	yes
321	5/10/2004	S 1637	Capital gain treatment on sale of stock acquired from exercise of statutory stock options to comply with conflict-of-interest requirements	\$2	yes
322	5/18/2004	H.R. 1528	Reinsurance agreements	\$449	yes, by unanimous consent
323	5/18/2004	H.R. 1528	Provisions relating to reportable transactions and tax shelters	\$416	yes, by unanimous consent
324	5/18/2004	H.R. 1528	Freeze of Provision Regarding Suspension of Interest Where Secretary Fails to Contact Taxpayer	\$216	yes, by unanimous consent
325	5/18/2004	H.R. 1528	Denial of deduction for certain fines, penalties, and other amounts	\$143	yes, by unanimous consent
326	5/18/2004	H.R. 1528	Deposits Made to Suspend the Running of Interest on Potential Underpayments	\$132	yes, by unanimous consent
327	5/18/2004	H.R. 1528	Denial of deduction for punitive damages	\$131	yes, by unanimous consent
328	5/18/2004	H.R. 1528	Extension of IRS User Fees (through 9/30/13)	\$67	yes, by unanimous consent
329	5/18/2004	H.R. 1528	Authorize IRS to enter into installment agreements that provide for partial payment	\$45	yes, by unanimous consent
330	5/18/2004	H.R. 1528	Modification to the substantial understatement penalty	\$18	yes, by unanimous consent
331	5/18/2004	H.R. 1528	Modification of definition of controlled group of corporations	\$12	yes, by unanimous consent
332	5/18/2004	H.R. 1528	Frivolous Tax Returns and Submissions	\$12	yes, by unanimous consent
333	5/18/2004	H.R. 1528	Reporting of taxable mergers and acquisitions	\$8	yes, by unanimous consent
			Increase in penalty for bad checks and money orders		consent

334	5/18/2004	H.R. 1528	Deny deduction for interest paid to the IRS on underpayments involving certain tax motivated transactions	\$5	yes, by unanimous consent
335	5/18/2004	H.R. 1528	Double certain penalties, fines, and interest on underpayments related to certain offshore financial arrangements	\$4	yes, by unanimous consent
336	5/18/2004	H.R. 1528	Extend statute of limitations for undisclosed listed transactions	\$3	yes, by unanimous consent
337	5/18/2004	H.R. 1528	Penalty for failure to report interests in foreign financial accounts	\$1	yes, by unanimous consent
338	5/18/2004	H.R. 1528	Impose a civil penalty (of up to \$5,000) on failure to report interest in foreign financial accounts	\$1	yes, by unanimous consent
339	5/18/2004	H.R. 1528	Remove listed and reportable transactions from interest and penalty suspension	\$1	yes
340	9/22/2004	H.R. 1308	Expensing of "Brownfields" environmental remediation costs (sunset 12/31/05)	\$20	yes
341	10/10/2004	H.R. 4520	Repeal of exclusion for extraterritorial income	\$16,411	yes
342	10/10/2004	H.R. 4520	Reform the tax treatment for leasing transactions with tax indifferent parties with additional coverage of Indian and intangible assets and assets subject to a fixed purchase price option with an exception for aircraft and vessels.	\$7,368	yes
343	10/10/2004	H.R. 4520	Extend merchandise processing fee through through 9/30/14	\$6,077	yes
344	10/10/2004	H.R. 4520	Fair and Equitable Tobacco Reform Provisions	\$5,079	yes
345	10/10/2004	H.R. 4520	Aviation jet fuel - move point of taxation of aviation fuel to the rack; provide that certain refueler trucks are treated as terminals	\$2,034	yes
346	10/10/2004	H.R. 4520	Provide consistent amortization periods for intangibles	\$1,678	yes
347	10/10/2004	H.R. 4520	Modify charitable contribution rules for donations of patents and other intellectual property; provide for additional charitable deductions in future years based on income attributable to the contributed property	\$1,653	yes
348	10/10/2004	H.R. 4520	Extend passenger and conveyance processing fee through 9/30/14	\$1,532	yes
349	10/10/2004	H.R. 4520	Interaction	\$1,106	yes
350	10/10/2004	H.R. 4520	Provide that deduction for charitable contribution of vehicles generally equals the sales price	\$1,048	yes
351	10/10/2004	H.R. 4520	Limit deduction for certain entertainment expenses (including company-provided aircraft) for covered employees	\$1,023	yes
352	10/10/2004	H.R. 4520	Limitation on transfer or importation of built-in losses	\$641	yes
353	10/10/2004	H.R. 4520	Modifications to heavy vehicle use tax	\$630	yes
354	10/10/2004	H.R. 4520	Freeze of provision regarding suspension of interest where Secretary fails to contact taxpayer; remove listed and reportable avoidance transactions from interest and penalty suspension	\$574	yes
355	10/10/2004	H.R. 4520	Registration of all pipeline or vessel operators required for exemption of bulk transfers; Secretary must publish list of registered persons	\$564	yes
356	10/10/2004	H.R. 4520	Provisions relating to reportable transactions and tax shelter	\$544	yes
357	10/10/2004	H.R. 4520	Provide outlay payments (in lieu of excise tax credits and refunds) to producers of alcohol fuel mixtures	\$543	yes
358	10/10/2004	H.R. 4520	Permit private sector debt collection companies to collect tax debts	\$521	yes
359	10/10/2004	H.R. 4520	Taxation of transmix and diesel fuel blendstocks	\$505	yes
360	10/10/2004	H.R. 4520	Expanded disallowance of deduction for interest on convertible debt	\$472	yes
361	10/10/2004	H.R. 4520	Exemption from certain excise taxes for mobile machinery vehicles	\$456	yes
362	10/10/2004	H.R. 4520	Treatment of nonqualified deferred compensation plans	\$377	yes
363	10/10/2004	H.R. 4520	Tax treatment of expatriated entities	\$335	yes
364	10/10/2004	H.R. 4520	Addition of vaccines against Influenza to the list of taxable vaccines	\$317	yes
365	10/10/2004	H.R. 4520	15-year straight-line cost recovery for qualified restaurant improvements (sunset after 2005)	\$294	yes
366	10/10/2004	H.R. 4520	Prevent mismatching of deductions and income inclusions in transactions with related foreign persons	\$270	yes

367	10/10/2004	H.R. 4520	Extension of amortization of intangibles to acquisitions of sports franchises	\$270	yes
368	10/10/2004	H.R. 4520	Disallowance of certain partnership loss transfers with partner level loss limits for transfer of interest in electing investment partnerships	\$260	yes
369	10/10/2004	H.R. 4520	Establish specific class lives for utility grading costs	\$253	yes
370	10/10/2004	H.R. 4520	Expansion of limitation on depreciation of certain passenger automobiles	\$223	yes
371	10/10/2004	H.R. 4520	Clarification of banking business for purposes of determining investment of earnings in United States property	\$182	yes
372	10/10/2004	H.R. 4520	Dye fuel mechanically, security standards, and related penalties	\$181	yes
373	10/10/2004	H.R. 4520	Extension of IRS user fees through 9/30/14	\$170	yes
374	10/10/2004	H.R. 4520	Increase in withholding from supplemental wage payments in excess of \$1 million	\$159	yes
375	10/10/2004	H.R. 4520	Deny installment sale treatment for all readily tradable debt	\$139	yes
376	10/10/2004	H.R. 4520	Modification of straddle rules	\$137	yes
377	10/10/2004	H.R. 4520	Revision of tax rules for individuals who expatriate	\$128	yes
378	10/10/2004	H.R. 4520	Deposits made to suspend the running of interest on potential underpayments	\$127	yes
379	10/10/2004	H.R. 4520	Repeal reduced-rate sales of gasoline for blending with alcohol and reduced-rate sales of alcohol fuel blends alcohol and reduced-rate sales of alcohol fuel blends	\$109	yes
380	10/10/2004	H.R. 4520	Clarification of rules for payment of estimated tax for certain deemed asset sale	\$96	yes
381	10/10/2004	H.R. 4520	Application of basis rules to nonresident aliens	\$92	yes
382	10/10/2004	H.R. 4520	Prohibition on nonrecognition of gain through complete liquidation of holding company	\$85	yes
383	10/10/2004	H.R. 4520	Increase continuous levy for certain Federal payment:	\$76	yes
384	10/10/2004	H.R. 4520	Exclusion of like-kind exchange property from nonrecognition treatment on the sale or exchange of a principal residence	\$75	yes
385	10/10/2004	H.R. 4520	Modifications to the substantial understatement penalty for nonreportable transactions	\$71	yes
386	10/10/2004	H.R. 4520	No reduction of basis under section 734 in stock held by partnership in corporate partner	\$67	yes
387	10/10/2004	H.R. 4520	Authorize IRS to enter into installment agreements that provide for partial payment	\$67	yes
388	10/10/2004	H.R. 4520	Provide excise tax credits for biodiesel used to produce a qualified fuel mixture [11] (\$1.00/gallon for agribiodiesel and \$0.50/gallon for biodiesel) and provide that the excise tax credits are paid from the General Fund (sunset 12/31/06)	\$64	yes
389	10/10/2004	H.R. 4520	Modify residence test in U.S. possessions	\$64	yes
390	10/10/2004	H.R. 4520	Require increased reporting for noncash charitable contributions	\$49	yes
391	10/10/2004	H.R. 4520	Excise tax on stock compensation of insiders in expatriated corporations (rate tracks capital gains rate, applies to executives in affiliated groups)	\$47	yes
392	10/10/2004	H.R. 4520	Modify treatment of transfers to creditors in divisive reorganizations	\$47	yes
393	10/10/2004	H.R. 4520	Addition of vaccines against Hepatitis A to the list of taxable vaccines	\$43	yes
394	10/10/2004	H.R. 4520	Treatment of stripped interest in bond and preferred stock funds	\$40	yes
395	10/10/2004	H.R. 4520	Effectively connected income to include economic equivalents of certain categories of foreign-source income	\$39	yes
396	10/10/2004	H.R. 4520	Clarify definition of nonqualified preferred stock	\$37	yes
397	10/10/2004	H.R. 4520	Recapture of overall foreign losses on sale of controlled foreign corporation stock	\$36	yes
398	10/10/2004	H.R. 4520	Modification of definition of controlled group of corporations	\$17	yes
399	10/10/2004	H.R. 4520	Minimum holding period for foreign tax credit on withholding tax on income other than dividends	\$16	yes
400	10/10/2004	H.R. 4520	Reporting of taxable mergers and acquisitions	\$14	yes
401	10/10/2004	H.R. 4520	Penalties for failure to register and failure to report	\$10	yes
402	10/10/2004	H.R. 4520	Deny deduction for interest paid to the IRS on underpayments involving certain tax motivated transactions	\$9	yes

			Capital gain treatment on sale of stock acquired from exercise of statutory stock options to comply with conflict-of-interest requirements		
403	10/10/2004	H.R. 4520		\$4	yes
404	10/10/2004	H.R. 4520	Reinsurance of United States risks in foreign jurisdictions	\$2	yes
405	10/10/2004	H.R. 4520	Repeal of special rules for FASIT; Impose a civil penalty (of up to \$10,000) on failure to report interest in foreign financial accounts	\$2	yes
406	10/10/2004	H.R. 4520		\$1	yes
407	5/17/2005	HR3	trust fund effects; highway account	\$7,698	yes
408	5/17/2005	HR3	other provisions with general fund effects	\$7,348	yes
409	5/17/2005	HR3	clarification of the economic substance doctrine and related penalty provisions	\$5,214	yes
410	5/17/2005	HR3	suspend section 9503 transfers trust fund to general fund; highway account	\$4,395	yes
411	5/17/2005	HR3	eliminate Aquatic Resource trust fund and transform fish restoration account; sport fish restoration and boating trust fund	\$2,990	yes
412	5/17/2005	HR3	sport fish restoration and boating trust fund	\$2,876	yes
413	5/17/2005	HR3	treatment of kerosene in aviation; highway account	\$2,122	yes
414	5/17/2005	HR3	trust fund effects; mass transit account	\$1,102	yes
415	5/17/2005	HR3	require partial payments with submission offers in compromise	\$783	yes
416	5/17/2005	HR3	suspend section 9503 transfers trust fund to general fund; mass transit account	\$717	yes
417	5/17/2005	HR3	temporary dedication of gas guzzler tax to highway trust fund; highway account	\$625	yes
418	5/17/2005	HR3	Taxation of gasoline blendstocks and kerosene	\$548	yes
419	5/17/2005	HR3	taxation of gasoline blendstocks and kerosene; highway account	\$462	yes
420	5/17/2005	HR3	freeze interest suspension rules with respect to listed transactions	\$396	yes
421	5/17/2005	HR3	impose mark to market on individuals who expatriate	\$286	yes
422	5/17/2005	HR3	treatment of kerosene in aviation; mass transit account	\$283	yes
423	5/17/2005	HR3	Treatment of kerosene used in aviation	\$247	yes
424	5/17/2005	HR3	modify tax treatments of contingent convertible debt instruments	\$233	yes
425	5/17/2005	HR3	repeal section 470 exception for qualified transportation property	\$180	yes
426	5/17/2005	HR3	deny deductions for punitive damages	\$166	yes
427	5/17/2005	HR3	eliminate double deduction of mining exploration and development costs under the minimum tax	\$163	yes
428	5/17/2005	HR3	denial of deductions for certain fines, penalties and other amounts	\$146	yes
429	5/17/2005	HR3	application of earnings stripping rules to partners which are corporations	\$120	yes
430	5/17/2005	HR3	volumetric tax credit for alternative fuels; highway account	\$91	yes
431	5/17/2005	HR3	taxation of gasoline blendstocks and kerosene; mass transit account	\$86	yes
432	5/17/2005	HR3	modify recapture of section 197 amortization	\$72	yes
433	5/17/2005	HR3	whistleblower reforms	\$71	yes
434	5/17/2005	HR3	Declaration of Chief executive officer relating to federal annual income tax return of a corporation	\$35	yes
435	5/17/2005	HR3	deferral of certain stock options and restricted stock gains prohibited	\$31	yes
436	5/17/2005	HR3	limitation of employer deduction for certain entertainment expenses	\$22	yes
437	5/17/2005	HR3	registration in event of change of ownership	\$21	yes
438	5/17/2005	HR3	Additional requirement for exempt purchases	\$19	yes
439	5/17/2005	HR3	registration in event of change of ownership; highway account	\$18	yes
440	5/17/2005	HR3	registration of on loaded cargo to entered cargo	\$17	yes
441	5/17/2005	HR3	additional requirement for exempt purchases; highway account	\$16	yes
442	5/17/2005	HR3	frivolous tax submissions	\$15	yes
443	5/17/2005	HR3	reconciliation of on-loaded cargo to entered cargo; highway account	\$14	yes
444	5/17/2005	HR3	registration of deep draft vessels	\$14	yes
445	5/17/2005	HR3	registration of deep-draft vessels; highway account	\$13	yes
446	5/17/2005	HR3	exempt certain sightseeing flights from taxes on air transportation; general fund	\$12	yes
447	5/17/2005	HR3	increase penalty for bad checks and money orders	\$10	yes

			clarify excise tax exemptions for agricultural aerial applications and exempt certain fixed wing aircraft engaged in forestry operations: general fund	\$7	yes
448	5/17/2005	HR3	operations: general fund	\$7	yes
449	5/17/2005	HR3	cap excise tax on certain fishing equipment; general fund	\$6	yes
450	5/17/2005	HR3	modify definition of rural airport: general fund	\$6	yes
451	5/17/2005	HR3	Modification of CFC-PFIC coordination rules Grant treasury regulatory authority to address foreign tax credit transactions involving inappropriate separation of foreign taxes from related foreign income	\$6	yes
452	5/17/2005	HR3	general fund	\$6	yes
453	5/17/2005	HR3	general fund	\$5	yes
454	5/17/2005	HR3	volumetric tax credit for alternative fuels; mass transit account additional requirement for exempt purchases; mass transit account	\$5	yes
455	5/17/2005	HR3	registration in event of change of ownership; mass transit account	\$3	yes
456	5/17/2005	HR3	reconciliation of on-loaded cargo to entered cargo; mass transit account	\$3	yes
457	5/17/2005	HR3	exemption from ticket taxes transportation provided by seaplanes; general fund	\$3	yes
458	5/17/2005	HR3	registration of deep-draft vessels; mass transit account	\$2	yes
459	5/17/2005	HR3	exemption of bulk beds for farm crops from excise tax on heavy trucks and trailers; general fund	\$2	yes
460	5/17/2005	HR3	trucks and trailers; general fund	\$1	yes
461	5/17/2005	HR3	provide exemption for certain custom gun smiths; general fund	\$1	yes
462	5/17/2005	HR3	increase in certain criminal penalties	\$1	yes
463	6/28/2005	HR6	Oil Spill Liability Trust Fund financing rate	\$1,248	yes
464	6/28/2005	HR6	Taxation of gasoline blendstocks and kerosene	\$548	yes
465	6/28/2005	HR6	Treatment of kerosene used in aviation Extend Leaking Underground Storage Tank Trust Fund financing rate, expand to apply financing rate to all fuels and repeal LUST refunds	\$247	yes
466	6/28/2005	HR6	repeal LUST refunds	\$171	yes
467	6/28/2005	HR6	Reregistration in event of change in ownership	\$21	yes
468	6/28/2005	HR6	Additional requirement for exempt purchases	\$19	yes
469	6/28/2005	HR6	Reconciliation of on-loaded cargo to entered cargo	\$17	yes
470	6/28/2005	HR6	Treatment of deep-draft vessels	\$12	yes
471	6/28/2005	HR6	Tire excise tax modifier	\$7	yes
472	11/16/2005	S1783	Funding and deduction rules for single employer defined plans and related provisions	\$4,561	yes
473	11/16/2005	S1783	prospective application of age discrimination, conversion and present value assumption rules	\$61	yes
474	11/16/2005	S1783	restrictions on funding nonqualified deferred compensation plans by employers maintaining underfunded or terminated single-employer plans	\$15	yes
475	11/16/2005	S1783	special funding rules for plans maintained by commercial airlines that are amended to cease future accruals	\$14	yes
476	11/18/2005	S2020	Economic Substance Doctrine	5,166	yes
477	11/18/2005	S2020	modification of effective dates of leasing provisions of the American Jobs Creation Act of 2004	\$5,018	yes
478	11/18/2005	S2020	reevaluation of LIFO inventories of large integrated oil companies	\$4,332	yes
479	11/18/2005	S2020	tax treatment of inverted entities	\$937	yes
480	11/18/2005	S2020	increase in age of minor children whose unearned income is taxed as if its parents income	\$776	yes
481	11/18/2005	S2020	require partial payments with submission offers in compromise	\$638	yes
482	11/18/2005	S2020	Modification of suspension of interest and penalties where the IRS fails to contact taxpayers	\$396	yes
483	11/18/2005	S2020	Modify foreign tax credit rules for large integrated oil companies that are dual capacity taxpayers	\$325	yes
484	11/18/2005	S2020	limit charitable contributions of clothing and household items and increased substantiation required for charitable contributions	\$290	yes
485	11/18/2005	S2020	impose mark to market on individuals who expatriate	\$286	yes
486	11/18/2005	S2020	change the tax treatment of contingent convertible debt instruments	\$221	yes
487	11/18/2005	S2020	Loan and redemption requirements on pooled financing	\$197	yes
488	11/18/2005	S2020	deny deduction for punitive damages	\$159	yes
489	11/18/2005	S2020	double certain penalties, fines and interest on underpayments related to certain offshore financial arrangements	\$157	yes

490	11/18/2005	S2020	modification of credit for producing fuel from a non conventional source - modify section 29/45k credit inflation adjustment and phase out rules and clarify coke production credit	\$151	yes
491	11/18/2005	S2020	tax involvement by exempt organizations in shelter transactions	\$130	yes
492	11/18/2005	S2020	application of earnings stripping rules to partners which are c corporations	\$121	yes
493	11/18/2005	S2020	eliminate tax incentives for the amortization of geological and geophysical costs for intergrated oil companies	\$101	yes
494	11/18/2005	S2020	Expand the base of the tax on private foundation net investment income	\$85	yes
495	11/18/2005	S2020	apply an excise tax on certain acquisitions of interest in insurance in which certain exempt organizations hold an interest	\$61	yes
496	11/18/2005	S2020	modifications of rules regarding fractional interests in tangible personal property	\$34	yes
497	11/18/2005	S2020	provide for prohibited transactions and additional reporting by all supporting organizations and modify payout, limit business holdings and improve accountability for Type III supporting organizations	\$26	yes
498	11/18/2005	S2020	Amortization of expenses incurred in creating or acquired in obtaining music or music copywrites	\$26	yes
499	11/18/2005	S2020	limitations on charitable donations of easements on buildings in registered historic districts	\$25	yes
500	11/18/2005	S2020	Establish additional exemption standards for credit counseling organizations	\$21	yes
501	11/18/2005	S2020	limitation of employer deduction for certain entertainment expenses	\$20	yes
502	11/18/2005	S2020	increase the amount of excise taxes imposes on public charities, social welfare organizations and private foundations	\$18	yes
503	11/18/2005	S2020	modifications of rules regarding donation of taxidermy and exempt use property tax	\$18	yes
504	11/18/2005	S2020	frivolous tax submissions	\$15	yes
505	11/18/2005	S2020	increase in penalties for bad checks and money orders	\$15	yes
506	11/18/2005	S2020	Treatment of distributions attributable to FIRPTA gains	\$13	yes
507	11/18/2005	S2020	Modify the treatment of employee personal use of noncommerical aircraft	\$12	yes
508	11/18/2005	S2020	Define donor advised fund and in general provide rules relating to payouts and certain prohibited transactions	\$9	yes
509	11/18/2005	S2020	Deny deduction paid to IRS on underpayments involving certain tax motivated tranactions	\$9	yes
510	11/18/2005	S2020	reporting of interest on tax exempt bonds	\$9	yes
511	11/18/2005	S2020	Grant treasury regulatory authority to address foreign tax credit transactions involving inappropriate separation of foreign taxes from related foreign income	\$6	yes
512	11/18/2005	S2020	increase in certain criminal penalties	\$5	yes
513	11/18/2005	S2020	Provisions relating to substantial and gross overstatements of valuation of charitable deduction property	\$4	yes
514	11/18/2005	S2020	modify rules for distribution of controlled corporations	\$4	yes
515	11/18/2005	S2020	Provisions relating to substantial and gross overstatements of valuation of charitable deduction property	\$1	yes
516	11/18/2005	S2020	penalties and fines	\$1	yes
517	12/16/2005	HR4440	Distributions during working retirement	\$64	yes, by voice vote
518	12/16/2005	HR4440	Modification of suspension of interest and penalties where the IRS fails to contact taxpayers	\$50	yes, by voice vote
519	2/2/2006	HR 4297	Clarification of the economic doctrine and related penalty provisions	\$5,019	yes
520	2/2/2006	HR 4297	Modifications of effective dates of leasing provisions of the American Jobs Creation Act of 2004	\$5,018	yes
521	2/2/2006	HR 4297	Revaluation of LIFO inventories of large integrated oil companies	\$4,332	yes
522	2/2/2006	HR 4297	Tax treatment of inverted entities	\$937	yes
523	2/2/2006	HR 4297	Increase in age of minor children whose unearned income is taxed as if parent's income	\$776	yes
524	2/2/2006	HR 4297	Require partial payments with submissions of offers-in-compromise	\$763	yes
525	2/2/2006	HR 4297	Disability preference program for tax collection contracts	\$312	yes

			Limit charitable contributions of clothing and household items and increased substantiation required for charitable contributions		
526	2/2/2006	HR 4297		\$280	yes
527	2/2/2006	HR 4297	Impose mark-to-market on individuals who expatriate	\$251	yes
528	2/2/2006	HR 4297	Change the tax treatment of contingent convertible debt instruments	\$211	yes
529	2/2/2006	HR 4297	Loan and redemption requirements on pooled financings	\$190	yes
			Modification of credit for producing fuel from a non-conventional source - modify section 29/45k credit inflation adjustment and phase out rules and clarify coke production credit		
530	2/2/2006	HR 4297		\$151	yes
531	2/2/2006	HR 4297	Deny deduction for punitive damages	\$149	yes
532	2/2/2006	HR 4297	Denial of deduction for certain fines, penalties, and other amounts	\$141	yes
533	2/2/2006	HR 4297	Tax involvement by exempt organizations in tax shelter transactions	\$130	yes
534	2/2/2006	HR 4297	Application of earnings stripping rules to partners which are C corporations	\$112	yes
535	2/2/2006	HR 4297	Eliminate tax incentives for the amortization of geological (G&G) costs for integrated oil companies	\$101	yes
536	2/2/2006	HR 4297	Expand the base of the tax on private foundation net investment income	\$85	yes
537	2/2/2006	HR 4297	Apply an excise tax on certain acquisitions of interest in insurance contracts in which certain exempt organizations hold an interest	\$61	yes
538	2/2/2006	HR 4297	Modification of rules regarding donations of fractional interests in tangible personal property	\$33	yes
539	2/2/2006	HR 4297	Frivolous tax submissions	\$30	yes
540	2/2/2006	HR 4297	Provide for prohibited transactions and additional reporting by all supporting organizations and modify payout, limit business holdings, and improve accountability of Type III supporting organizations	\$26	yes
541	2/2/2006	HR 4297	Amortization of expenses incurred in creating or acquired in obtaining music or music copyrights	\$26	yes
542	2/2/2006	HR 4297	Limitations of charitable donations of easements on easements on buildings located in registered historic districts	\$25	yes
543	2/2/2006	HR 4297	Establish additional exemption standards for credit counseling organizations	\$21	yes
544	2/2/2006	HR 4297	Limitation of employer deduction for certain entertainment expenses	\$19	yes
545	2/2/2006	HR 4297	Increase the amount of penalty excise taxes imposed on public charities, social welfare organizations, and private foundations	\$18	yes
546	2/2/2006	HR 4297	Modifications of rules regarding donation of taxidermy and exempt use property	\$18	yes
547	2/2/2006	HR 4297	Increase in penalty for bad checks and money orders	\$15	yes
548	2/2/2006	HR 4297	Treatment of distributions attributable to FIRPTA gains (including application of FIRPTA to RICs, and prevention of avoidance through wash sales)	\$13	yes
549	2/2/2006	HR 4297	Modify the treatment of employee personal use of noncommercial aircraft	\$11	yes
550	2/2/2006	HR 4297	Define donor advised fund and, in general, provide rules relating to payouts and certain prohibited transactions	\$9	yes
551	2/2/2006	HR 4297	deny deduction for interest paid to the IRS on underpayments involving certain tax motivated transactions	\$9	yes
552	2/2/2006	HR 4297	Report of interest on tax-exempt bonds	\$9	yes
553	2/2/2006	HR 4297	Grant treasury regulatory authority to address foreign tax credit transactions involving inappropriate separation of foreign taxes from related foreign income	\$6	yes
554	2/2/2006	HR 4297	Double certain penalties, fines, and interest on underpayments related to certain offshore financial arrangements	\$5	yes
555	2/2/2006	HR 4297	Substantial and gross overstatements of valuations of charitable deduction property	\$4	yes
556	2/2/2006	HR 4297	Modify rules for distributions of controlled corporations	\$4	yes
557	2/2/2006	HR 4297	Penalty on appraisers whose appraisals result in substantial or gross valuation misstatements; definition of qualified appraisers and appraisals	\$1	yes
558	2/2/2006	HR 4297	Increase in certain criminal penalties	\$1	yes

559	5/11/2006	HR 4297	Amend section 911 housing exclusion and impose a stacking rule and provide regulatory authority to allow for geographic differences	\$903	yes
560	5/11/2006	HR 4297	Increase in age of minor children whose unearned income is taxed as if parent's income	\$776	yes
561	5/11/2006	HR 4297	Require partial payments with submissions of offers-in-compromise (permanent 24-month rule)	\$715	yes
562	5/11/2006	HR 4297	Repeal of FSC/ETI binding contract relief	\$467	yes
563	5/11/2006	HR 4297	Loan and redemption requirements on pooled financings (30% first-year loan origination requirement)	\$172	yes
564	5/11/2006	HR 4297	5-year amortization of geological and geophysical costs for major integrated oil companies	\$160	yes
565	5/11/2006	HR 4297	Tax involvement of accomodation parties in tax shelter transactions	\$123	yes
566	5/11/2006	HR 4297	Application of earnings stripping rules to partners which are C corporations	\$106	yes
567	5/11/2006	HR 4297	Section 355 not to apply to distributions involving disqualified investment companies	\$46	yes
568	5/11/2006	HR 4297	Modify wage limitation for section 199 to include only wages allocable to domestic production gross receipts and repeal special rule limiting amount of w-2 wages allocated by pass-thru entities	\$43	yes
569	5/11/2006	HR 4297	Treatment of distributions attributable to FIRPTA gains (including application of FIRPTA to RICs, and prevention of avoidance through wash sales)	\$13	yes
570	5/11/2006	HR 4297	Report of interest on tax-exempt bond:	\$9	yes

TOTAL COST (\$ millions)

\$458,157