

Vote on: Schweikert #1 to HR 3301 Date/Time: _____

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS		✓	MR. BRADY	✓	✓
MR. DOGGETT		✓	MR. NUNES		
MR. THOMPSON		✓	MR. BUCHANAN	✓	✓
MR. LARSON		✓	MR. SMITH (NE)	✓	✓
MR. BLUMENAUER			MR. MARCHANT	✓	✓
MR. KIND		✓	MR. REED	✓	✓
MR. PASCRELL			MR. KELLY	✓	✓
MR. DAVIS		✓	MR. HOLDING	✓	✓
MS. SANCHEZ		✓	MR. SMITH (MO)	✓	✓
MR. HIGGINS		✓	MR. RICE	✓	✓
MS. SEWELL		✓	MR. SCHWEIKERT	✓	✓
MS. DELBENE		✓	MS. WALORSKI	✓	✓
MS. CHU		✓	MR. LAHOOD	✓	✓
MS. MOORE		✓	DR. WENSTRUP	✓	✓
MR. KILDEE		✓	MR. ARRINGTON	✓	✓
MR. BOYLE		✓	DR. FERGUSON	✓	✓
MR. BEYER		✓	MR. ESTES	✓	✓
MR. EVANS		✓			
MR. SCHNEIDER		✓			
MR. SUOZZI		✓			
MR. PANETTA		✓			
MS. MURPHY		✓			
MR. GOMEZ		✓			
MR. HORSFORD		✓			
CHAIRMAN NEAL (LAST)		✓			
TOTALS			TOTALS		

(24)
no

110yes

Amendment to the Amendment in the Nature of a Substitute to H.R. 3301 Offered by Rep. Schweikert of Arizona

The amendment would make permanent the current individual tax rates.

AMENDMENT

OFFERED BY Mr. Schwabert

At the end of subtitle A of title I, add the following:

1 SEC. 106. INDIVIDUAL INCOME TAX RATE REDUCTIONS
2 MADE PERMANENT.

3 (a) MARRIED INDIVIDUALS FILING JOINT RETURNS
4 AND SURVIVING SPOUSES.—Section 1(a) is amended by
5 striking the table contained therein and inserting the fol-
6 lowing:

“If taxable income is:	The tax is:
Not over \$19,050	10% of taxable income.
Over \$19,050 but not over \$77,400	\$1,905, plus 12% of the excess over \$19,050.
Over \$77,400 but not over \$165,000	\$8,907, plus 22% of the excess over \$77,400.
Over \$165,000 but not over \$315,000	\$28,179, plus 24% of the excess over \$165,000.
Over \$315,000 but not over \$400,000	\$64,179, plus 32% of the excess over \$315,000.
Over \$400,000 but not over \$600,000	\$91,379, plus 35% of the excess over \$400,000.
Over \$600,000	\$161,379, plus 37% of the excess over \$600,000.”.

7 (b) HEAD OF HOUSEHOLDS.—Section 1(b) is amend-
8 ed by striking the table contained therein and inserting
9 the following:

“If taxable income is:	The tax is:
Not over \$13,600	10% of taxable income.
Over \$13,600 but not over \$51,800	\$1,360, plus 12% of the excess over \$13,600.

"If taxable income is:

The tax is:

Over \$157,500 but not over \$200,000	\$32,089.50, plus 32% of the excess over \$157,500.
Over \$200,000 but not over \$300,000	\$45,689.50, plus 35% of the excess over \$200,000.
Over \$300,000	\$80,689.50, plus 37% of the excess over \$300,000."

1 (e) ESTATES AND TRUSTS.—Section 1(e) is amended
 2 by striking the table contained therein and inserting the
 3 following:

"If taxable income is:

The tax is:

Not over \$2,550	10% of taxable income.
Over \$2,550 but not over \$9,150	\$255, plus 24% of the excess over \$2,550.
Over \$9,150 but not over \$12,500	\$1,839, plus 35% of the excess over \$9,150.
Over \$12,500	\$3,011.50, plus 37% of the excess over \$12,500."

4 (f) INFLATION ADJUSTMENTS.—Section 1(f) is
 5 amended—

6 (1) by striking "1993" in paragraph (1) and in-
 7 serting "2018",

8 (2) by amending paragraph (2)(A) to read as
 9 follows:

10 "(A) by increasing the minimum and max-
 11 imum dollar amounts for each bracket for
 12 which a tax is imposed under such table by the
 13 cost-of-living adjustment for such calendar year,
 14 determined under this subsection for such cal-
 15 endar year by substituting '2017' for '2016' in
 16 paragraph (3)(A)(ii),"

1 \$479,000 (1/2 such amount in the case of a
2 married individual filing a separate return),

3 “(B) in the case of an individual who is
4 the head of a household (as defined in section
5 2(b)), \$452,400,

6 “(C) in the case of any other individual
7 (other than an estate or trust), \$425,800, and

8 “(D) in the case of an estate or trust,
9 \$12,700.

10 “(13) DETERMINATION OF 0 PERCENT RATE
11 BRACKET FOR ESTATES AND TRUSTS.—In the case
12 of any estate or trust, paragraph (1)(B) shall be ap-
13 plied by treating the amount determined in clause (i)
14 thereof as being equal to \$2,600.

15 “(14) INFLATION ADJUSTMENT.—

16 “(A) IN GENERAL.—In the case of any
17 taxable year beginning after 2018, each of the
18 dollar amounts in paragraphs (12) and (13)
19 shall be increased by an amount equal to—

20 “(i) such dollar amount, multiplied by

21 “(ii) the cost-of-living adjustment de-
22 termined under subsection (f)(3) for the
23 calendar year in which the taxable year be-
24 gins, determined by substituting ‘calendar

1 (1) Section 1 is amended by striking sub-
2 sections (i) and (j).

3 (2) Section 3402(q)(1) is amended by striking
4 “third lowest” and inserting “fourth lowest”.

5 (j) EFFECTIVE DATE.—

6 (1) IN GENERAL.—The amendments made by
7 this section shall apply to taxable years beginning
8 after December 31, 2018.

9 (2) APPLICATION OF SECTION 15.—Section 15
10 of the Internal Revenue Code of 1986 shall not
11 apply to any change in a rate of tax by reason of—

12 (A) section 1(j) of such Code (as in effect
13 before its repeal by this section), or

14 (B) any amendment made by this Act.



Vote on: Smith (MO) #2 to HB3301 Date/Time: 4:01 pm

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS		✓	MR. BRADY	✓	
MR. DOGGETT		✓	MR. NUNES		
MR. THOMPSON		✓	MR. BUCHANAN	✓	
MR. LARSON		✓	MR. SMITH (NE)	✓	
MR. BLUMENAUER		✓	MR. MARCHANT	✓	
MR. KIND		✓	MR. REED	✓	
MR. PASCRELL			MR. KELLY	✓	
MR. DAVIS		✓	MR. HOLDING	✓	
MS. SANCHEZ		✓	MR. SMITH (MO)	✓	
MR. HIGGINS		✓	MR. RICE	✓	
MS. SEWELL		✓	MR. SCHWEIKERT	✓	
MS. DELBENE		✓	MS. WALORSKI	✓	
MS. CHU		✓	MR. LAHOOD	✓	
MS. MOORE		✓	DR. WENSTRUP	✓	
MR. KILDEE		✓	MR. ARRINGTON	✓	
MR. BOYLE		✓	DR. FERGUSON	✓	
MR. BEYER		✓	MR. ESTES	✓	
MR. EVANS		✓			
MR. SCHNEIDER		✓			
MR. SUOZZI		✓			
MR. PANETTA		✓			
MS. MURPHY		✓			
MR. GOMEZ		✓			
MR. HORSFORD		✓			
CHAIRMAN NEAL (LAST)		✓			
TOTALS			TOTALS		

24

16

Amendment to the Amendment in the Nature of a Substitute to H.R. 3301 Offered by Rep. Smith of Missouri

The amendment would make permanent the increased child tax credit.

AMENDMENT

OFFERED BY Mc. Smith

At the end of subtitle A of title I, add the following:

1 **SEC. 106. TEMPORARY PROVISIONS OF CHILD TAX CREDIT**
2 **MADE PERMANENT.**

3 (a) **IN GENERAL.**—Section 24 is amended by striking
4 subsections (a), (b), and (c) and inserting the following
5 new subsections:

6 “(a) **ALLOWANCE OF CREDIT.**—There shall be al-
7 lowed as a credit against the tax imposed by this chapter
8 for the taxable year an amount equal to the sum of—

9 “(1) \$2,000 for each qualifying child of the tax-
10 payer, and

11 “(2) \$500 for each qualifying dependent (other
12 than a qualifying child) of the taxpayer.

13 “(b) **LIMITATION BASED ON ADJUSTED GROSS IN-**
14 **COME.**—The amount of the credit allowable under sub-
15 section (a) shall be reduced (but not below zero) by \$50
16 for each \$1,000 (or fraction thereof) by which the tax-
17 payer’s modified adjusted gross income exceeds \$400,000
18 in the case of a joint return (\$200,000 in any other case).
19 For purposes of the preceding sentence, the term “modi-
20 fied adjusted gross income” means adjusted gross income

1 tax, a social security number issued to an individual
2 by the Social Security Administration, but only if
3 the social security number is issued—

4 “(A) to a citizen of the United States or
5 pursuant to subclause (I) (or that portion of
6 subclause (III) that relates to subclause (I)) of
7 section 205(c)(2)(B)(i) of the Social Security
8 Act, and

9 “(B) on or before the due date of filing
10 such return.”.

11 (b) PORTION OF CREDIT REFUNDABLE.—

12 (1) IN GENERAL.—Section 24(d)(1)(A) is
13 amended to read as follows:

14 “(A) the credit which would be allowed
15 under this section determined—

16 “(i) by substituting ‘\$1,400’ for
17 ‘\$2,000’ in subsection (a)(1),

18 “(ii) without regard to subsection
19 (a)(2), and

20 “(iii) without regard to this subsection
21 and the limitation under section 26(a),
22 or”.

23 (2) MODIFICATION OF LIMITATION BASED ON
24 EARNED INCOME.—Section 24(d)(1)(B)(i) is amend-
25 ed by striking “\$3,000” and inserting “\$2,500”.

1 “(e) TAXPAYER IDENTIFICATION REQUIREMENT.—
2 No credit shall be allowed under this section if the identi-
3 fying number of the taxpayer was issued after the due date
4 for filing the return of tax for the taxable year.”.

5 (B) Section 24 is amended by striking sub-
6 section (h).

7 (c) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to taxable years beginning after
9 December 31, 2018.

10 **SEC. 107. APPLICATION OF SOCIAL SECURITY NUMBER RE-**
11 **QUIREMENT TO TAXPAYER CLAIMING CHILD**
12 **TAX CREDIT.**

13 (a) IN GENERAL.—Section 24(e), as amended by sec-
14 tion 106, is amended to read as follows:

15 “(e) TAXPAYER IDENTIFICATION REQUIREMENT.—
16 No credit shall be allowed under this section unless the
17 social security number of the taxpayer (in the case of a
18 joint return, the social security numbers of each spouse)
19 is included on the return of tax for the taxable year. For
20 purposes of the preceding sentence, the term ‘social secu-
21 rity number’ has the meaning given such term by sub-
22 section (c)(3).”.

Marchant

Vote on: #3 to 3301

Date/Time:

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS		✓	MR. BRADY	✓	
MR. DOGGETT		✓	MR. NUNES		
MR. THOMPSON		✓	MR. BUCHANAN	✓	
MR. LARSON		✓	MR. SMITH (NE)	✓	
MR. BLUMENAUER		✓	MR. MARCHANT	✓	
MR. KIND		✓	MR. REED	✓	
MR. PASCRELL		✓	MR. KELLY	✓	
MR. DAVIS		✓	MR. HOLDING	✓	
MS. SANCHEZ		✓	MR. SMITH (MO)	✓	
MR. HIGGINS		✓	MR. RICE	✓	
MS. SEWELL		✓	MR. SCHWEIKERT	✓	
MS. DELBENE		✓	MS. WALORSKI	✓	
MS. CHU		✓	MR. LAHOOD	✓	
MS. MOORE		✓	DR. WENSTRUP	✓	
MR. KILDEE		✓	MR. ARRINGTON	✓	
MR. BOYLE		✓	DR. FERGUSON	✓	
MR. BEYER		✓	MR. ESTES	✓	
MR. EVANS		✓			
MR. SCHNEIDER		✓			
MR. SUOZZI		✓			
MR. PANETTA		✓			
MS. MURPHY		✓			
MR. GOMEZ		✓			
MR. HORSFORD		✓			
CHAIRMAN					
NEAL (LAST)		✓			
TOTALS			TOTALS		

(25)
N

(116)
Y

Amendment Offered by Rep. Marchant of Texas

The amendment would permanently lower the threshold for an itemized medical expense deduction from 10 percent of adjusted gross income to 7.5 percent.

AMENDMENT
OFFERED BY MR. MERCHANT OF TEXAS

Strike section 103 and insert the following:

1 **SEC. 103. REDUCTION IN THRESHOLD FOR MEDICAL EX-**
2 **PENSE DEDUCTION MADE PERMANENT.**

3 (a) **IN GENERAL.**—Section 213(a) is amended by
4 striking “10 percent” and inserting “7.5 percent”.

5 (b) **CONFORMING AMENDMENTS.**—

6 (1) Section 56(b)(1) is amended by striking
7 subparagraph (B) and by redesignating subpara-
8 graphs (C) through (F) as subparagraphs (B)
9 through (E), respectively.

10 (2) Section 213 is amended by striking sub-
11 section (f).

12 (c) **EFFECTIVE DATE.**—The amendments made by
13 this section shall apply to taxable years beginning after
14 December 31, 2018.



Vote on: Reed #4 to 3301

Date/Time: 4:20 pm / 4-20

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS		✓	MR. BRADY	✓	
MR. DOGGETT		✓	MR. NUNES		
MR. THOMPSON		✓	MR. BUCHANAN	✓	
MR. LARSON		✓	MR. SMITH (NE)	✓	
MR. BLUMENAUER		✓	MR. MARCHANT	✓	
MR. KIND		✓	MR. REED	✓	
MR. PASCRELL	✓		MR. KELLY	✓	
MR. DAVIS		✓	MR. HOLDING	✓	
MS. SANCHEZ		✓	MR. SMITH (MO)	✓	
MR. HIGGINS		✓	MR. RICE	✓	
MS. SEWELL		✓	MR. SCHWEIKERT	✓	
MS. DELBENE		✓	MS. WALORSKI	✓	
MS. CHU		✓	MR. LAHOOD	✓	
MS. MOORE		✓	DR. WENSTRUP	✓	
MR. KILDEE		✓	MR. ARRINGTON	✓	
MR. BOYLE		✓	DR. FERGUSON	✓	
MR. BEYER		✓	MR. ESTES	✓	
MR. EVANS		✓			
MR. SCHNEIDER		✓			
MR. SUOZZI		✓			
MR. PANETTA		✓			
MS. MURPHY		✓			
MR. GOMEZ		✓			
MR. HORSFORD					
CHAIRMAN					
NEAL (LAST)		✓			
TOTALS			TOTALS		

(23)

(17)

Amendment Offered by Rep. Reed of New York

The amendment would make permanent the family and medical leave tax credit.

AMENDMENT

OFFERED BY Mr. Reed

Strike section 142 and insert the following:

1 **SEC. 142. EMPLOYER CREDIT FOR PAID FAMILY AND MED-**
2 **ICAL LEAVE MADE PERMANENT.**

3 (a) **IN GENERAL.**—Section 45S is amended by strik-
4 ing subsection (i).

5 (b) **EFFECTIVE DATE.**—The amendment made by
6 this section shall apply to wages paid in taxable years be-
7 ginning after December 31, 2019.



Vote on: Rice #5 to HR 3301 Date/Time: 4:27 pm

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS		✓	MR. BRADY	✓	
MR. DOGGETT		✓	MR. NUNES		
MR. THOMPSON		✓	MR. BUCHANAN	✓	
MR. LARSON		✓	MR. SMITH (NE)	✓	
MR. BLUMENAUER		✓	MR. MARCHANT	✓	
MR. KIND		✓	MR. REED	✓	
MR. PASCRELL		✓	MR. KELLY	✓	
MR. DAVIS		✓	MR. HOLDING	✓	
MS. SANCHEZ		✓	MR. SMITH (MO)	✓	
MR. HIGGINS		✓	MR. RICE	✓	
MS. SEWELL		✓	MR. SCHWEIKERT	✓	
MS. DELBENE		✓	MS. WALORSKI	✓	
MS. CHU		✓	MR. LAHOOD	✓	
MS. MOORE		✓	DR. WENSTRUP	✓	
MR. KILDEE		✓	MR. ARRINGTON	✓	
MR. BOYLE		✓	DR. FERGUSON	✓	
MR. BEYER		✓	MR. ESTES	✓	
MR. EVANS		✓			
MR. SCHNEIDER		✓			
MR. SUOZZI		✓			
MR. PANETTA		✓			
MS. MURPHY		✓			
MR. GOMEZ		✓			
MR. HORSFORD					
CHAIRMAN NEAL (LAST)		✓			
TOTALS			TOTALS		

(24)

(116)

**Amendment to the Amendment in the Nature of a Substitute to H.R. 3301 Offered by Rep.
Rice of South Carolina**

The amendment would make permanent increased standard deduction.

1 gins, determined by substituting for ‘2016’
2 in subparagraph (A)(ii) thereof—

3 “(I) in the case of the dollar
4 amounts contained in paragraph
5 (2)(B) or (2)(C), ‘2017’,

6 “(II) in the case of the dollar
7 amounts contained in paragraph
8 (5)(A) or subsection (f), ‘1987’, and

9 “(III) in the case of the dollar
10 amount contained in paragraph
11 (5)(B), ‘1997’.

12 “(B) ROUNDING.—If any increase under
13 subparagraph (A) is not a multiple of \$50, such
14 increase shall be rounded to the next lowest
15 multiple of \$50.”.

16 (c) CONFORMING AMENDMENTS.—

17 (1) Section 1(f)(7)(A) is amended by striking
18 “section 63(c)(4),”.

19 (2) Section 1(f)(7)(B) is amended by striking
20 “sections 63(c)(4) and” and inserting “section”.

21 (3) Section 63(c) is amended by striking para-
22 graph (7).

Vote on: Estes #6 to HR 3301 Date/Time: 4:44 pm

Withdrawn

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS			MR. BRADY		
MR. DOGGETT			MR. NUNES		
MR. THOMPSON			MR. BUCHANAN		
MR. LARSON			MR. SMITH (NE)		
MR. BLUMENAUER			MR. MARCHANT		
MR. KIND			MR. REED		
MR. PASCRELL			MR. KELLY		
MR. DAVIS			MR. HOLDING		
MS. SANCHEZ			MR. SMITH (MO)		
MR. HIGGINS			MR. RICE		
MS. SEWELL			MR. SCHWEIKERT		
MS. DELBENE			MS. WALORSKI		
MS. CHU			MR. LAHOOD		
MS. MOORE			DR. WENSTRUP		
MR. KILDEE			MR. ARRINGTON		
MR. BOYLE			DR. FERGUSON		
MR. BEYER			MR. ESTES		
MR. EVANS					
MR. SCHNEIDER					
MR. SUOZZI					
MR. PANETTA					
MS. MURPHY					
MR. GOMEZ					
MR. HORSFORD					
CHAIRMAN NEAL (LAST)					
TOTALS			TOTALS		

Amendment Offered by Mr. Estes of Kansas to the Amendment in the Nature of a Substitute for H.R. 3301, The "Taxpayer Certainty And Disaster Tax Relief Act Of 2019"

The amendment makes permanent the railroad maintenance tax credit at 30% (instead of 50%) of eligible expenses.

AMENDMENT
OFFERED BY MR. ESTES OF KANSAS

Strike section 112 and insert the following new section:

- 1 **SEC. 112. RAILROAD TRACK MAINTENANCE CREDIT MADE**
2 **PERMANENT.**
- 3 (a) **CREDIT PERCENTAGE REDUCED.**—Section
4 45G(a) is amended by striking “50 percent” and inserting
5 “30 percent”.
- 6 (b) **MADE PERMANENT.**—Section 45G is amended by
7 striking subsection (f).
- 8 (c) **EFFECTIVE DATE.**—The amendments made by
9 this section shall apply to expenditures paid or incurred
10 during taxable years beginning after December 31, 2017.



Vote on: Smith #7 to HR 3301 Date/Time: 4:50pm
 (NE) (Withdraw)

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS			MR. BRADY		
MR. DOGGETT			MR. NUNES		
MR. THOMPSON			MR. BUCHANAN		
MR. LARSON			MR. SMITH (NE)		
MR. BLUMENAUER			MR. MARCHANT		
MR. KIND			MR. REED		
MR. PASCRELL			MR. KELLY		
MR. DAVIS			MR. HOLDING		
MS. SANCHEZ			MR. SMITH (MO)		
MR. HIGGINS			MR. RICE		
MS. SEWELL			MR. SCHWEIKERT		
MS. DELBENE			MS. WALORSKI		
MS. CHU			MR. LAHOOD		
MS. MOORE			DR. WENSTRUP		
MR. KILDEE			MR. ARRINGTON		
MR. BOYLE			DR. FERGUSON		
MR. BEYER			MR. ESTES		
MR. EVANS					
MR. SCHNEIDER					
MR. SUOZZI					
MR. PANETTA					
MS. MURPHY					
MR. GOMEZ					
MR. HORSFORD					
CHAIRMAN					
NEAL (LAST)					
TOTALS			TOTALS		

**Amendment to the Amendment in the Nature of a Substitute to H.R. 3301 Offered by Rep.
Adrian Smith of Nebraska**

The amendment extends and phases out certain biodiesel and renewable diesel tax provisions.

AMENDMENT

OFFERED BY MR. Smith of Nebraska

Strike section 121 and insert the following:

1 **SEC. 121. BIODIESEL AND RENEWABLE DIESEL PROVISIONS**

2 **EXTENDED AND PHASED OUT.**

3 (a) **INCOME TAX CREDIT.—**

4 (1) **IN GENERAL.—**Section 40A(g) is amended
5 to read as follows:

6 **“(g) PHASE OUT; TERMINATION.—**

7 **“(1) PHASE OUT.—**In the case of any sale or
8 use after December 31, 2021, subsections (b)(1)(A)
9 and (b)(2)(A) shall be applied by substituting for
10 ‘\$1.00’—

11 **“(A) ‘\$.75’,** if such sale or use is before
12 January 1, 2023,

13 **“(B) ‘\$.50’,** if such sale or use is after De-
14 cember 31, 2022, and before January 1, 2024,
15 and

16 **“(C) ‘\$.33’,** if such sale or use is after De-
17 cember 31, 2023, and before January 1, 2025.

18 **“(2) TERMINATION.—**This section shall not
19 apply to any sale or use after December 31, 2024.”.

1 (2) EFFECTIVE DATE.—The amendment made
2 by this subsection shall apply to fuel sold or used
3 after December 31, 2017.

4 (b) EXCISE TAX INCENTIVES.—

5 (1) PHASE OUT.—Section 6426(c)(2) is amend-
6 ed to read as follows:

7 “(2) APPLICABLE AMOUNT.—For purposes of
8 this subsection, the applicable amount is—

9 “(A) \$1.00 in the case of any sale or use
10 for any period before January 1, 2022,

11 “(B) \$.75 in the case of any sale or use for
12 any period after December 31, 2021, and before
13 January 1, 2023,

14 “(C) \$.50 in the case of any sale or use for
15 any period after December 31, 2022, and before
16 January 1, 2024, and

17 “(D) \$.33 in the case of any sale or use
18 for any period after December 31, 2023, and
19 before January 1, 2025.”.

20 (2) TERMINATION.—

21 (A) IN GENERAL.—Section 6426(c)(6) is
22 amended by striking “December 31, 2017” and
23 inserting “December 31, 2024”.

1 (B) PAYMENTS.—Section 6427(e)(6)(B) is
2 amended by striking “December 31, 2017” and
3 inserting “December 31, 2024”.

4 (3) EFFECTIVE DATE.—The amendments made
5 by this subsection shall apply to fuel sold or used
6 after December 31, 2017.

7 (4) SPECIAL RULE FOR 2018.—Notwithstanding
8 any other provision of law, in the case of any bio-
9 diesel mixture credit properly determined under sec-
10 tion 6426(c) of the Internal Revenue Code of 1986
11 for the period beginning on January 1, 2018, and
12 ending on December 31, 2018, such credit shall be
13 allowed, and any refund or payment attributable to
14 such credit (including any payment under section
15 6427(e) of such Code) shall be made, only in such
16 manner as the Secretary of the Treasury (or the
17 Secretary’s delegate) shall provide. Such Secretary
18 shall issue guidance within 30 days after the date of
19 the enactment of this Act providing for a one-time
20 submission of claims covering periods described in
21 the preceding sentence. Such guidance shall provide
22 for a 180-day period for the submission of such
23 claims (in such manner as prescribed by such Sec-
24 retary) to begin not later than 30 days after such
25 guidance is issued. Such claims shall be paid by such

1 Secretary not later than 60 days after receipt. If
2 such Secretary has not paid pursuant to a claim
3 filed under this subsection within 60 days after the
4 date of the filing of such claim, the claim shall be
5 paid with interest from such date determined by
6 using the overpayment rate and method under sec-
7 tion 6621 of such Code.



Vote on: Estes #8 to HR 3301 Date/Time: 4:52 pm

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS		✓	MR. BRADY	✓	
MR. DOGGETT		✓	MR. NUNES		
MR. THOMPSON		✓	MR. BUCHANAN	✓	
MR. LARSON		✓	MR. SMITH (NE)	✓	
MR. BLUMENAUER		✓	MR. MARCHANT	✓	
MR. KIND		✓	MR. REED	✓	
MR. PASCRELL		✓	MR. KELLY	✓	
MR. DAVIS		✓	MR. HOLDING	✓	
MS. SANCHEZ		✓	MR. SMITH (MO)	✓	
MR. HIGGINS		✓	MR. RICE	✓	
MS. SEWELL		✓	MR. SCHWEIKERT	✓	
MS. DELBENE		✓	MS. WALORSKI	✓	
MS. CHU		✓	MR. LAHOOD	✓	
MS. MOORE		✓	DR. WENSTRUP	✓	
MR. KILDEE		✓	MR. ARRINGTON	✓	
MR. BOYLE		✓	DR. FERGUSON	✓	
MR. BEYER		✓	MR. ESTES	✓	
MR. EVANS		✓			
MR. SCHNEIDER		✓			
MR. SUOZZI					
MR. PANETTA		✓			
MS. MURPHY					
MR. GOMEZ		✓			
MR. HORSFORD					
CHAIRMAN NEAL (LAST)		✓			
TOTALS			TOTALS		

72

14

Amendment to the Amendment in the Nature of a Substitute to H.R. 3301 Offered by Rep. Estes of Kansas

The amendment would make permanent the tax treatment of certain income earned by controlled foreign corporations.

AMENDMENT

OFFERED BY Mr. Estes

Section 145 is amended to read as follows:

1 **SEC. 145. LOOK-THRU RULE FOR RELATED CONTROLLED**
2 **FOREIGN CORPORATIONS.**

3 (a) **IN GENERAL.**—Section 954(c)(6) is amended by
4 striking subparagraph (C).

5 (b) **EFFECTIVE DATE.**—The amendment made by
6 this section shall apply to taxable years of foreign corpora-
7 tions beginning after December 31, 2019, and to taxable
8 years of United States shareholders with or within which
9 such taxable years of foreign corporations end.



Vote on: Walorski #9 to HR 3301 Date/Time: 4:58 pm

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS		✓	MR. BRADY	✓	
MR. DOGGETT		✓	MR. NUNES		
MR. THOMPSON		✓	MR. BUCHANAN	✓	
MR. LARSON		✓	MR. SMITH (NE)	✓	
MR. BLUMENAUER		✓	MR. MARCHANT	✓	
MR. KIND		✓	MR. REED	✓	
MR. PASCRELL		✓	MR. KELLY	✓	
MR. DAVIS		✓	MR. HOLDING	✓	
MS. SANCHEZ		✓	MR. SMITH (MO)	✓	
MR. HIGGINS		✓	MR. RICE	✓	
MS. SEWELL		✓	MR. SCHWEIKERT	✓	
MS. DELBENE		✓	MS. WALORSKI	✓	
MS. CHU		✓	MR. LAHOOD	✓	
MS. MOORE		✓	DR. WENSTRUP	✓	
MR. KILDEE		✓	MR. ARRINGTON	✓	
MR. BOYLE		✓	DR. FERGUSON	✓	
MR. BEYER		✓	MR. ESTES	✓	
MR. EVANS		✓			
MR. SCHNEIDER		✓			
MR. SUOZZI					
MR. PANETTA		✓			
MS. MURPHY					
MR. GOMEZ		✓			
MR. HORSFORD					
CHAIRMAN NEAL (LAST)		✓			
TOTALS			TOTALS		

22

(16)

Amendment Offered by Rep. Walorski of Indiana

The amendment would permanently repeal the 2.3 percent excise tax on medical devices.

AMENDMENT

OFFERED BY MRS. WALORSKI OF INDIANA

At the end of subtitle D of title I, add the following new section:

1 **SEC. ____ . REPEAL OF MEDICAL DEVICE EXCISE TAX.**

2 (a) **IN GENERAL.**—Chapter 32 of the Internal Rev-
3 enue Code of 1986 is amended by striking subchapter E.

4 (b) **CONFORMING AMENDMENTS.**—

5 (1) Subsection (a) of section 4221 of such Code
6 is amended by striking the last sentence.

7 (2) Paragraph (2) of section 6416(b) of such
8 Code is amended by striking the last sentence.

9 (c) **CLERICAL AMENDMENT.**—The table of sub-
10 chapters for chapter 32 of such Code is amended by strik-
11 ing the item relating to subchapter E.

12 (d) **EFFECTIVE DATE.**—The amendments made by
13 this section shall apply to sales after December 31, 2019.



Vote on: Kelly #10 to HR 3301 Date/Time: 7:23 pm

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS		✓	MR. BRADY	✓	
MR. DOGGETT		✓	MR. NUNES	✓	
MR. THOMPSON		✓	MR. BUCHANAN	✓	
MR. LARSON		✓	MR. SMITH (NE)	✓	
MR. BLUMENAUER		✓	MR. MARCHANT		
MR. KIND		✓	MR. REED	✓	
MR. PASCRELL		✓	MR. KELLY	✓	
MR. DAVIS		✓	MR. HOLDING	✓	
MS. SANCHEZ		✓	MR. SMITH (MO)	✓	
MR. HIGGINS		✓	MR. RICE	✓	
MS. SEWELL		✓	MR. SCHWEIKERT	✓	
MS. DELBENE		✓	MS. WALORSKI	✓	
MS. CHU		✓	MR. LAHOOD	✓	
MS. MOORE			DR. WENSTRUP	✓	
MR. KILDEE		✓	MR. ARRINGTON	✓	
MR. BOYLE		✓	DR. FERGUSON	✓	
MR. BEYER		✓	MR. ESTES <i>ES+15</i>	✓	
MR. EVANS		✓			
MR. SCHNEIDER		✓			
MR. SUOZZI		✓			
MR. PANETTA		✓			
MS. MURPHY		✓			
MR. GOMEZ		✓			
MR. HORSFORD					
CHAIRMAN NEAL (LAST)		✓			
TOTALS			TOTALS		

(23)

(14)

Amendment Offered by Rep. Kelly of Pennsylvania

The amendment would permanently repeal the 40 percent excise tax on high-cost employer-sponsored health coverage.

AMENDMENT

OFFERED BY MR. KELLY OF PENNSYLVANIA

Add at the end the following new title:

1 **TITLE IV—REPEAL OF EXCISE**
2 **TAX ON HIGH COST EM-**
3 **PLOYER-SPONSORED HEALTH**
4 **COVERAGE**

5 **SEC. 401. REPEAL OF EXCISE TAX ON HIGH COST EM-**
6 **PLOYER-SPONSORED HEALTH COVERAGE.**

7 (a) IN GENERAL.—Chapter 43 is amended by strik-
8 ing section 4980I.

9 (b) CONFORMING AMENDMENTS.—

10 (1) Section 6051 is amended—

11 (A) by striking “section 4980I(d)(1)” in
12 subsection (a)(14) and inserting “subsection
13 (g)”, and

14 (B) by adding at the end the following new
15 subsection:

16 “(g) APPLICABLE EMPLOYER-SPONSORED COV-
17 ERAGE.—For purposes of subsection (a)(14)—

18 “(1) IN GENERAL.—The term ‘applicable em-
19 ployer-sponsored coverage’ means, with respect to
20 any employee, coverage under any group health plan

1 made available to the employee by an employer
2 which is excludable from the employee's gross in-
3 come under section 106, or would be so excludable
4 if it were employer-provided coverage (within the
5 meaning of such section 106).

6 “(2) EXCEPTIONS.—The term ‘applicable em-
7 ployer-sponsored coverage’ shall not include—

8 “(A) any coverage (whether through insur-
9 ance or otherwise) described in section
10 9832(c)(1) (other than subparagraph (G) there-
11 of) or for long-term care,

12 “(B) any coverage under a separate policy,
13 certificate, or contract of insurance which pro-
14 vides benefits substantially all of which are for
15 treatment of the mouth (including any organ or
16 structure within the mouth) or for treatment of
17 the eye, or

18 “(C) any coverage described in section
19 9832(c)(3) the payment for which is not exclud-
20 able from gross income and for which a deduc-
21 tion under section 162(l) is not allowable.

22 “(3) COVERAGE INCLUDES EMPLOYEE PAID
23 PORTION.—Coverage shall be treated as applicable
24 employer-sponsored coverage without regard to

1 whether the employer or employee pays for the cov-
2 erage.

3 “(4) GOVERNMENTAL PLANS INCLUDED.—Ap-
4 plicable employer-sponsored coverage shall include
5 coverage under any group health plan established
6 and maintained primarily for its civilian employees
7 by the Government of the United States, by the gov-
8 ernment of any State or political subdivision thereof,
9 or by any agency or instrumentality of any such gov-
10 ernment.”.

11 (2) Section 9831(d)(1) is amended by striking
12 “except as provided in section 4980I(f)(4)”.

13 (3) The table of sections for chapter 43 is
14 amended by striking the item relating to section
15 4980I.

16 (c) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to taxable years beginning after
18 December 31, 2018.



Vote on: Holding #11 to H23301 Date/Time: 7:35pm
 (with Germane) - Table ruling of chair

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS	✓		MR. BRADY		✓
MR. DOGGETT	✓		MR. NUNES		✓
MR. THOMPSON	✓		MR. BUCHANAN		✓
MR. LARSON	✓		MR. SMITH (NE)		✓
MR. BLUMENAUER	✓		MR. MARCHANT		
MR. KIND	✓		MR. REED		✓
MR. PASCRELL	✓		MR. KELLY		✓
MR. DAVIS	✓		MR. HOLDING		✓
MS. SANCHEZ	✓		MR. SMITH (MO)		✓
MR. HIGGINS	✓		MR. RICE		✓
MS. SEWELL	✓		MR. SCHWEIKERT		✓
MS. DELBENE	✓		MS. WALORSKI		✓
MS. CHU	✓		MR. LAHOOD		✓
MS. MOORE			DR. WENSTRUP		✓
MR. KILDEE	✓		MR. ARRINGTON		✓
MR. BOYLE	✓		DR. FERGUSON		✓
MR. BEYER	✓		MR. ESTES		✓
MR. EVANS	✓				
MR. SCHNEIDER	✓				
MR. SUOZZI	✓				
MR. PANETTA	✓				
MS. MURPHY	✓				
MR. GOMEZ	✓				
MR. HORSFORD					
CHAIRMAN NEAL (LAST)	✓				
TOTALS			TOTALS		

(23)

(14)

Amendment Offered by Rep. Holding of North Carolina

The amendment would permanently repeal the annual fee imposed on certain health insurance providers based on market share.

AMENDMENT

OFFERED BY Mr. Holding

Add at the end the following new title:

1 **TITLE IV—REPEAL OF ANNUAL**
2 **FEE ON HEALTH INSURANCE**
3 **PROVIDERS**

4 **SECTION 401. REPEAL OF ANNUAL FEE ON HEALTH INSUR-**
5 **ANCE PROVIDERS.**

6 (a) IN GENERAL.—The Patient Protection and Af-
7 fordable Care Act is amended by striking section 9010.

8 (b) EFFECTIVE DATE.—The amendment made by
9 this section shall apply to calendar years beginning after
10 December 31, 2019.



Vote on: Nunes #12 to HR381 Date/Time: _____

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS		✓	MR. BRADY	✓	
MR. DOGGETT		✓	MR. NUNES	✓	
MR. THOMPSON		✓	MR. BUCHANAN	✓	
MR. LARSON		✓	MR. SMITH (NE)	✓	
MR. BLUMENAUER		✓	MR. MARCHANT	✓	
MR. KIND		✓	MR. REED	✓	
MR. PASCRELL		✓	MR. KELLY	✓	
MR. DAVIS		✓	MR. HOLDING	✓	
MS. SANCHEZ		✓	MR. SMITH (MO)	✓	
MR. HIGGINS		✓	MR. RICE	✓	
MS. SEWELL		✓	MR. SCHWEIKERT	✓	
MS. DELBENE		✓	MS. WALORSKI	✓	
MS. CHU		✓	MR. LAHOOD	✓	
MS. MOORE			DR. WENSTRUP	✓	
MR. KILDEE		✓	MR. ARRINGTON	✓	
MR. BOYLE		✓	DR. FERGUSON	✓	
MR. BEYER		✓	MR. ESTES	✓	
MR. EVANS		✓			
MR. SCHNEIDER		✓			
MR. SUOZZI		✓			
MR. PANETTA		✓			
MS. MURPHY		✓			
MR. GOMEZ		✓			
MR. HORSFORD					
CHAIRMAN					
NEAL (LAST)		✓			
TOTALS			TOTALS		

(23)

(17)

Amendment to the Amendment in the Nature of a Substitute to H.R. 3301 Offered by Rep. Nunes of California

The amendment would make permanent the 100% expensing.

AMENDMENT

OFFERED BY M R. NUNCI

At the end of subtitle B of title I, add the following new section:

1 SEC. ____ . 100-PERCENT EXPENSING FOR CERTAIN BUSI-
2 NESS ASSETS MADE PERMANENT.

3 (a) REPEAL OF PHASE-DOWN.—Section 168(k) is
4 amended—

5 (1) in paragraph (1)(A), by striking “the appli-
6 cable percentage” and inserting “100 percent”, and

7 (2) in paragraph (5)(A)(i), by striking “the ap-
8 plicable percentage” and inserting “100 percent”.

9 (b) REPEAL OF TERMINATION.—Section 168(k) is
10 amended—

11 (1) in paragraph (2)(A), by adding “and” at
12 the end of clause (i)(V), by striking “and” at the
13 end of clause (ii) and inserting a period, and by
14 striking clause (iii).

15 (2) in paragraph (2)(B)(i), by striking “clauses
16 (i) and (ii) or” in subclause (I) and by striking sub-
17 clauses (II) and (III).

18 (3) in paragraph (2)(B), by striking clause (ii),

Schweikert

Vote on:

#13

to HR 3301

Date/Time:

7:43 pm

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS		✓	MR. BRADY	✓	
MR. DOGGETT		✓	MR. NUNES	✓	
MR. THOMPSON		✓	MR. BUCHANAN	✓	
MR. LARSON		✓	MR. SMITH (NE)	✓	
MR. BLUMENAUER		✓	MR. MARCHANT	✓	
MR. KIND		✓	MR. REED	✓	
MR. PASCRELL		✓	MR. KELLY	✓	
MR. DAVIS		✓	MR. HOLDING	✓	
MS. SANCHEZ		✓	MR. SMITH (MO)	✓	
MR. HIGGINS		✓	MR. RICE	✓	
MS. SEWELL		✓	MR. SCHWEIKERT	✓	
MS. DELBENE		✓	MS. WALORSKI	✓	
MS. CHU		✓	MR. LAHOOD	✓	
MS. MOORE		✓	DR. WENSTRUP	✓	
MR. KILDEE		✓	MR. ARRINGTON	✓	
MR. BOYLE		✓	DR. FERGUSON	✓	
MR. BEYER		✓	MR. ESTES	✓	
MR. EVANS		✓			
MR. SCHNEIDER		✓			
MR. SUOZZI		✓			
MR. PANETTA		✓			
MS. MURPHY		✓			
MR. GOMEZ		✓			
MR. HORSFORD					
CHAIRMAN NEAL (LAST)		✓			
TOTALS			TOTALS		

(24)

(17)

Amendment to the Amendment in the Nature of a Substitute to H.R. 3301 Offered by Rep. Schweikert of Arizona

The amendment would make certain technical corrections to legislation enacted in 2017.

AMENDMENT

OFFERED BY MR. SCHWEIKERT OF ARIZONA

At the end, add the following new title:

1 **TITLE IV—TECHNICAL CORREC-**
2 **TIONS RELATED TO PUBLIC**
3 **LAW 115-97**

4 **SEC. 401. ACCELERATED DEPRECIATION FOR QUALIFIED**
5 **IMPROVEMENT PROPERTY.**

6 (a) TREATMENT AS 15-YEAR PROPERTY.—Section
7 168(e)(3)(E) is amended by striking “and” at the end of
8 clause (v), by striking the period at the end of clause (vi)
9 and inserting “, and”, and by adding at the end the fol-
10 lowing new clause:

11 “(vii) any qualified improvement prop-
12 erty.”.

13 (b) APPLICATION OF ALTERNATIVE DEPRECIATION
14 SYSTEM.—The table contained in subparagraph (B) of
15 section 168(g)(3) is amended—

16 (1) by striking the item relating to subpara-
17 graph (D)(v), and

18 (2) by inserting after the item relating to sub-
19 paragraph (E)(vi) the following new item:

“(E)(vii) 20”.

1 ability for purposes of determining whether
2 an overpayment exists for purposes of sec-
3 tion 6402 before the date on which such
4 installment is due, or

5 “(ii) for purposes of sections 6425,
6 6654, and 6655, be treated as a tax im-
7 posed by section 1, section 11, or sub-
8 chapter L of chapter 1, and

9 “(B) the first sentence of section 6403
10 shall not apply with respect to any such install-
11 ment.”.

12 (b) In the case of the portion of any overpayment
13 which exists by reason of the application of section
14 965(h)(7) of the Internal Revenue Code of 1986 (as added
15 by this section)—

16 (1) if credit or refund of such portion is made
17 on or before the date which is 45 days after the date
18 of the enactment of this Act, no interest shall be al-
19 lowed or paid under section 6611 of such Code with
20 respect to such portion, and

21 (2) if credit or refund of such portion is made
22 after the date which is 45 days after the date of the
23 enactment of this Act, no interest shall be allowed
24 or paid under section 6611 of such Code with re-

Ferguson

Vote on:

#14 to HR 3301

Date/Time:

7:54 PM

Overmane (a Table ruling of the chair)

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS	✓		MR. BRADY		✓
MR. DOGGETT	✓		MR. NUNES		✓
MR. THOMPSON	✓		MR. BUCHANAN		✓
MR. LARSON	✓		MR. SMITH (NE)		✓
MR. BLUMENAUER	✓		MR. MARCHANT		✓
MR. KIND	✓		MR. REED		
MR. PASCRELL	✓		MR. KELLY		✓
MR. DAVIS	✓		MR. HOLDING		✓
MS. SANCHEZ	✓		MR. SMITH (MO)		✓
MR. HIGGINS	✓		MR. RICE		✓
MS. SEWELL	✓		MR. SCHWEIKERT		✓
MS. DELBENE	✓		MS. WALORSKI		✓
MS. CHU	✓		MR. LAHOOD		✓
MS. MOORE	✓		DR. WENSTRUP		✓
MR. KILDEE	✓		MR. ARRINGTON		✓
MR. BOYLE	✓		DR. FERGUSON		✓
MR. BEYER	✓		MR. ESTES		✓
MR. EVANS	✓				
MR. SCHNEIDER	✓				
MR. SUOZZI	✓				
MR. PANETTA	✓				
MS. MURPHY	✓				
MR. GOMEZ	✓				
MR. HORSFORD					
CHAIRMAN NEAL (LAST)	✓				
TOTALS			TOTALS		

(24)

(16)

Amendment to the Amendment in the Nature of a Substitute to H.R. 3301 Offered by Rep. Ferguson of Georgia

The amendment would improve the tax incentives for retirement savings.

AMENDMENT

OFFERED BY Mr. Ferguson

Add at the end the following new title:

1 **TITLE IV—SETTING EVERY COM-**
2 **MUNITY UP FOR RETIREMENT**
3 **ENHANCEMENT ACT OF 2019**

4 **SECTION 400. SHORT TITLE.**

5 This title may be cited as the “Setting Every Com-
6 munity Up for Retirement Enhancement Act of 2019”.

7 **Subtitle A—Expanding and**
8 **Preserving Retirement Savings**

9 **SEC. 401. MULTIPLE EMPLOYER PLANS; POOLED EM-**
10 **PLOYER PLANS.**

11 (a) **QUALIFICATION REQUIREMENTS.—**

12 (1) **IN GENERAL.—**Section 413 of the Internal
13 Revenue Code of 1986 is amended by adding at the
14 end the following new subsection:

15 “(e) **APPLICATION OF QUALIFICATION REQUIRE-**
16 **MENTS FOR CERTAIN MULTIPLE EMPLOYER PLANS WITH**
17 **POOLED PLAN PROVIDERS.—**

18 “(1) **IN GENERAL.—**Except as provided in para-
19 graph (2), if a defined contribution plan to which
20 subsection (c) applies—

1 retirement plan as defined in section
2 402(c)(8)(B) for each individual whose ac-
3 count is transferred, or to any other ar-
4 rangement that the Secretary determines is
5 appropriate, unless the Secretary deter-
6 mines it is in the best interests of the em-
7 ployees of such employer (and the bene-
8 ficiaries of such employees) to retain the
9 assets in the plan, and

10 “(ii) such employer (and not the plan
11 with respect to which the failure occurred
12 or any other employer in such plan) shall,
13 except to the extent provided by the Sec-
14 retary, be liable for any liabilities with re-
15 spect to such plan attributable to employ-
16 ees of such employer (or beneficiaries of
17 such employees).

18 “(B) FAILURES BY POOLED PLAN PRO-
19 VIDERS.—If the pooled plan provider of a plan
20 described in paragraph (1)(B) does not perform
21 substantially all of the administrative duties
22 which are required of the provider under para-
23 graph (3)(A)(i) for any plan year, the Secretary
24 may provide that the determination as to
25 whether the plan meets the requirements under

1 Retirement Income Security Act of
2 1974 or this title to a plan described
3 in section 401(a) or to a plan that
4 consists of individual retirement ac-
5 counts described in section 408 (in-
6 cluding by reason of subsection (c)
7 thereof), whichever is applicable, and
8 “(II) each employer in the plan
9 takes such actions as the Secretary or
10 such person determines are necessary
11 for the plan to meet the requirements
12 described in subclause (I), including
13 providing to such person any disclo-
14 sures or other information which the
15 Secretary may require or which such
16 person otherwise determines are nec-
17 essary to administer the plan or to
18 allow the plan to meet such require-
19 ments,
20 “(ii) registers as a pooled plan pro-
21 vider with the Secretary, and provides such
22 other information to the Secretary as the
23 Secretary may require, before beginning
24 operations as a pooled plan provider,

1 “(D) TREATMENT OF EMPLOYERS AS PLAN
2 SPONSORS.—Except with respect to the admin-
3 istrative duties of the pooled plan provider de-
4 scribed in subparagraph (A)(i), each employer
5 in a plan which has a pooled plan provider shall
6 be treated as the plan sponsor with respect to
7 the portion of the plan attributable to employ-
8 ees of such employer (or beneficiaries of such
9 employees).

10 “(4) GUIDANCE.—

11 “(A) IN GENERAL.—The Secretary shall
12 issue such guidance as the Secretary determines
13 appropriate to carry out this subsection, includ-
14 ing guidance—

15 “(i) to identify the administrative du-
16 ties and other actions required to be per-
17 formed by a pooled plan provider under
18 this subsection,

19 “(ii) which describes the procedures to
20 be taken to terminate a plan which fails to
21 meet the requirements to be a plan de-
22 scribed in paragraph (1), including the
23 proper treatment of, and actions needed to
24 be taken by, any employer in the plan and
25 the assets and liabilities of the plan attrib-

1 a reasonable interpretation of the provisions of
2 this subsection to which such guidance relates.

3 “(5) MODEL PLAN.—The Secretary shall pub-
4 lish model plan language which meets the require-
5 ments of this subsection and of paragraphs (43) and
6 (44) of section 3 of the Employee Retirement In-
7 come Security Act of 1974 and which may be adopt-
8 ed in order for a plan to be treated as a plan de-
9 scribed in paragraph (1)(B).”

10 (2) CONFORMING AMENDMENT.—Section
11 413(c)(2) of such Code is amended by striking “sec-
12 tion 401(a)” and inserting “sections 401(a) and
13 408(c)”.

14 (3) TECHNICAL AMENDMENT.—Section 408(c)
15 of such Code is amended by inserting after para-
16 graph (2) the following new paragraph:

17 “(3) There is a separate accounting for any in-
18 terest of an employee or member (or spouse of an
19 employee or member) in a Roth IRA.”

20 (b) NO COMMON INTEREST REQUIRED FOR POOLED
21 EMPLOYER PLANS.—Section 3(2) of the Employee Retire-
22 ment Income Security Act of 1974 (29 U.S.C. 1002(2))
23 is amended by adding at the end the following:

24 “(C) A pooled employer plan shall be treat-
25 ed as—

1 “(iii) the terms of which meet the re-
2 quirements of subparagraph (B).

3 Such term shall not include a plan maintained
4 by employers which have a common interest
5 other than having adopted the plan.

6 “(B) REQUIREMENTS FOR PLAN TERMS.—

7 The requirements of this subparagraph are met
8 with respect to any plan if the terms of the
9 plan—

10 “(i) designate a pooled plan provider
11 and provide that the pooled plan provider
12 is a named fiduciary of the plan;

13 “(ii) designate one or more trustees
14 meeting the requirements of section
15 408(a)(2) of the Internal Revenue Code of
16 1986 (other than an employer in the plan)

17 to be responsible for collecting contribu-
18 tions to, and holding the assets of, the
19 plan and require such trustees to imple-
20 ment written contribution collection proce-
21 dures that are reasonable, diligent, and
22 systematic;

23 “(iii) provide that each employer in
24 the plan retains fiduciary responsibility
25 for—

1 “(I) the pooled plan provider to
2 provide to employers in the plan any
3 disclosures or other information which
4 the Secretary may require, including
5 any disclosures or other information
6 to facilitate the selection or any moni-
7 toring of the pooled plan provider by
8 employers in the plan; and

9 “(II) each employer in the plan
10 to take such actions as the Secretary
11 or the pooled plan provider determines
12 are necessary to administer the plan
13 or for the plan to meet any require-
14 ment applicable under this Act or the
15 Internal Revenue Code of 1986 to a
16 plan described in section 401(a) of
17 such Code or to a plan that consists
18 of individual retirement accounts de-
19 scribed in section 408 of such Code
20 (including by reason of subsection (c)
21 thereof), whichever is applicable, in-
22 cluding providing any disclosures or
23 other information which the Secretary
24 may require or which the pooled plan
25 provider otherwise determines are nec-

1 scribed in paragraph (44)(A)(i), each employer
2 in a pooled employer plan shall be treated as
3 the plan sponsor with respect to the portion of
4 the plan attributable to employees of such em-
5 ployer (or beneficiaries of such employees).

6 “(44) POOLED PLAN PROVIDER.—

7 “(A) IN GENERAL.—The term ‘pooled plan
8 provider’ means a person who—

9 “(i) is designated by the terms of a
10 pooled employer plan as a named fiduciary,
11 as the plan administrator, and as the per-
12 son responsible for the performance of all
13 administrative duties (including conducting
14 proper testing with respect to the plan and
15 the employees of each employer in the
16 plan) which are reasonably necessary to
17 ensure that—

18 “(I) the plan meets any require-
19 ment applicable under this Act or the
20 Internal Revenue Code of 1986 to a
21 plan described in section 401(a) of
22 such Code or to a plan that consists
23 of individual retirement accounts de-
24 scribed in section 408 of such Code

1 dits, examinations, and investigations of pooled
2 plan providers as may be necessary to enforce
3 and carry out the purposes of this paragraph
4 and paragraph (43).

5 “(C) GUIDANCE.—The Secretary shall
6 issue such guidance as the Secretary determines
7 appropriate to carry out this paragraph and
8 paragraph (43), including guidance—

9 “(i) to identify the administrative du-
10 ties and other actions required to be per-
11 formed by a pooled plan provider under ei-
12 ther such paragraph; and

13 “(ii) which requires in appropriate
14 cases that if an employer in the plan fails
15 to take the actions required under sub-
16 paragraph (A)(i)(II)—

17 “(I) the assets of the plan attrib-
18 utable to employees of such employer
19 (or beneficiaries of such employees)
20 are transferred to a plan maintained
21 only by such employer (or its suc-
22 cessor), to an eligible retirement plan
23 as defined in section 402(c)(8)(B) of
24 the Internal Revenue Code of 1986
25 for each individual whose account is

1 of the employees of the employer referred
2 to in such clause (and the beneficiaries of
3 such employees) to retain the assets in the
4 plan with respect to which the employer's
5 failure occurred.

6 “(D) GOOD FAITH COMPLIANCE WITH LAW
7 BEFORE GUIDANCE.—An employer or pooled
8 plan provider shall not be treated as failing to
9 meet a requirement of guidance issued by the
10 Secretary under subparagraph (C) if, before the
11 issuance of such guidance, the employer or
12 pooled plan provider complies in good faith with
13 a reasonable interpretation of the provisions of
14 this paragraph, or paragraph (43), to which
15 such guidance relates.

16 “(E) AGGREGATION RULES.—For purposes
17 of this paragraph, in determining whether a
18 person meets the requirements of this para-
19 graph to be a pooled plan provider with respect
20 to any plan, all persons who perform services
21 for the plan and who are treated as a single
22 employer under subsection (b), (c), (m), or (o)
23 of section 414 of the Internal Revenue Code of
24 1986 shall be treated as one person.”.

1 inserting “applicable subsections (d), (e), (f),
2 and (g)”;

3 (B) by amending subsection (g) to read as
4 follows:

5 “(g) **ADDITIONAL INFORMATION WITH RESPECT TO**
6 **POOLED EMPLOYER AND MULTIPLE EMPLOYER**
7 **PLANS.**—An annual report under this section for a plan
8 year shall include—

9 “(1) with respect to any plan to which section
10 210(a) applies (including a pooled employer plan), a
11 list of employers in the plan and a good faith esti-
12 mate of the percentage of total contributions made
13 by such employers during the plan year and the ag-
14 gregate account balances attributable to each em-
15 ployer in the plan (determined as the sum of the ac-
16 count balances of the employees of such employer
17 (and the beneficiaries of such employees)); and

18 “(2) with respect to a pooled employer plan, the
19 identifying information for the person designated
20 under the terms of the plan as the pooled plan pro-
21 vider.”.

22 (2) **SIMPLIFIED ANNUAL REPORTS.**—Section
23 104(a) of the Employee Retirement Income Security
24 Act of 1974 (29 U.S.C. 1024(a)) is amended by

1 **SEC. 402. INCREASE IN 10 PERCENT CAP FOR AUTOMATIC**
2 **ENROLLMENT SAFE HARBOR AFTER 1ST**
3 **PLAN YEAR.**

4 (a) **IN GENERAL.**—Section 401(k)(13)(C)(iii) of the
5 Internal Revenue Code of 1986 is amended by striking
6 “does not exceed 10 percent” and inserting “does not ex-
7 ceed 15 percent (10 percent during the period described
8 in subclause (I))”.

9 (b) **EFFECTIVE DATE.**—The amendments made by
10 this section shall apply to plan years beginning after De-
11 cember 31, 2019.

12 **SEC. 403. RULES RELATING TO ELECTION OF SAFE HARBOR**
13 **401(k) STATUS.**

14 (a) **LIMITATION OF ANNUAL SAFE HARBOR NOTICE**
15 **TO MATCHING CONTRIBUTION PLANS.**—

16 (1) **IN GENERAL.**—Subparagraph (A) of section
17 401(k)(12) of the Internal Revenue Code of 1986 is
18 amended by striking “if such arrangement” and all
19 that follows and inserting “if such arrangement—

20 “(i) meets the contribution require-
21 ments of subparagraph (B) and the notice
22 requirements of subparagraph (D), or

23 “(ii) meets the contribution require-
24 ments of subparagraph (C).”.

25 (2) **AUTOMATIC CONTRIBUTION ARRANGE-**
26 **MENTS.**—Subparagraph (B) of section 401(k)(13) of

1 for the plan year, but only if the amend-
2 ment is adopted—

3 “(I) at any time before the 30th
4 day before the close of the plan year,

5 or

6 “(II) at any time before the last
7 day under paragraph (8)(A) for dis-
8 tributing excess contributions for the
9 plan year.

10 “(ii) EXCEPTION WHERE PLAN PRO-
11 VIDED FOR MATCHING CONTRIBUTIONS.—

12 Clause (i) shall not apply to any plan year
13 if the plan provided at any time during the
14 plan year that the requirements of sub-
15 paragraph (B) or paragraph (13)(D)(i)(I)
16 applied to the plan year.

17 “(iii) 4-PERCENT CONTRIBUTION RE-
18 QUIREMENT.—Clause (i)(II) shall not
19 apply to an arrangement unless the
20 amount of the contributions described in
21 subparagraph (C) which the employer is
22 required to make under the arrangement
23 for the plan year with respect to any em-
24 ployee is an amount equal to at least 4
25 percent of the employee’s compensation.”.

1 paragraph (D)(i)(I) or paragraph (12)(B)
2 applied to the plan year.

3 “(iii) 4-PERCENT CONTRIBUTION RE-
4 QUIREMENT.—Clause (i)(II) shall not
5 apply to an arrangement unless the
6 amount of the contributions described in
7 subparagraph (D)(i)(II) which the em-
8 ployer is required to make under the ar-
9 rangement for the plan year with respect
10 to any employee is an amount equal to at
11 least 4 percent of the employee’s com-
12 pensation.”.

13 (d) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to plan years beginning after De-
15 cember 31, 2019.

16 **SEC. 404. INCREASE IN CREDIT LIMITATION FOR SMALL**
17 **EMPLOYER PENSION PLAN STARTUP COSTS.**

18 (a) IN GENERAL.—Paragraph (1) of section 45E(b)
19 of the Internal Revenue Code of 1986 is amended to read
20 as follows:

21 “(1) for the first credit year and each of the 2
22 taxable years immediately following the first credit
23 year, the greater of—

24 “(A) \$500, or

25 “(B) the lesser of—

1 “(2) zero for any other taxable year.

2 “(b) CREDIT PERIOD.—For purposes of subsection
3 (a)—

4 “(1) IN GENERAL.—The credit period with re-
5 spect to any eligible employer is the 3-taxable-year
6 period beginning with the first taxable year for
7 which the employer includes an eligible automatic
8 contribution arrangement (as defined in section
9 414(w)(3)) in a qualified employer plan (as defined
10 in section 4972(d)) sponsored by the employer.

11 “(2) MAINTENANCE OF ARRANGEMENT.—No
12 taxable year with respect to an employer shall be
13 treated as occurring within the credit period unless
14 the arrangement described in paragraph (1) is in-
15 cluded in the plan for such year.

16 “(c) ELIGIBLE EMPLOYER.—For purposes of this
17 section, the term ‘eligible employer’ has the meaning given
18 such term in section 408(p)(2)(C)(i).”

19 (b) CREDIT TO BE PART OF GENERAL BUSINESS
20 CREDIT.—Subsection (b) of section 38 of the Internal
21 Revenue Code of 1986 is amended by striking “plus” at
22 the end of paragraph (31), by striking the period at the
23 end of paragraph (32) and inserting “, plus”, and by add-
24 ing at the end the following new paragraph:

1 **SEC. 407. REPEAL OF MAXIMUM AGE FOR TRADITIONAL IRA**
2 **CONTRIBUTIONS.**

3 (a) IN GENERAL.—Paragraph (1) of section 219(d)
4 of the Internal Revenue Code of 1986 is repealed.

5 (b) CONFORMING AMENDMENT.—Subsection (c) of
6 section 408A of the Internal Revenue Code of 1986 is
7 amended by striking paragraph (4) and by redesignating
8 paragraphs (5), (6), and (7) as paragraphs (4), (5), and
9 (6), respectively.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to contributions made for taxable
12 years beginning after December 31, 2019.

13 **SEC. 408. QUALIFIED EMPLOYER PLANS PROHIBITED FROM**
14 **MAKING LOANS THROUGH CREDIT CARDS**
15 **AND OTHER SIMILAR ARRANGEMENTS.**

16 (a) IN GENERAL.—Paragraph (2) of section 72(p) of
17 the Internal Revenue Code of 1986 is amended by redesi-
18 gnating subparagraph (D) as subparagraph (E) and by in-
19 serting after subparagraph (C) the following new subpara-
20 graph:

21 “(D) PROHIBITION OF LOANS THROUGH
22 CREDIT CARDS AND OTHER SIMILAR ARRANGE-
23 MENTS.—Subparagraph (A) shall not apply to
24 any loan which is made through the use of any
25 credit card or any other similar arrangement.”.

1 “(i) the term ‘qualified distribution’
2 means a direct trustee-to-trustee transfer
3 described in paragraph (31)(A) to an eligi-
4 ble retirement plan (as defined in section
5 402(c)(8)(B)),

6 “(ii) the term ‘lifetime income invest-
7 ment’ means an investment option which is
8 designed to provide an employee with elec-
9 tion rights—

10 “(I) which are not uniformly
11 available with respect to other invest-
12 ment options under the plan, and

13 “(II) which are to a lifetime in-
14 come feature available through a con-
15 tract or other arrangement offered
16 under the plan (or under another eli-
17 gible retirement plan (as so defined),
18 if paid by means of a direct trustee-
19 to-trustee transfer described in para-
20 graph (31)(A) to such other eligible
21 retirement plan),

22 “(iii) the term ‘lifetime income fea-
23 ture’ means—

24 “(I) a feature which guarantees a
25 minimum level of income annually (or

1 and inserting “or”, and by adding at the end the fol-
2 lowing new subclause:

3 “(VI) except as may be otherwise
4 provided by regulations, with respect
5 to amounts invested in a lifetime in-
6 come investment (as defined in sub-
7 section (a)(38)(B)(ii)), the date that
8 is 90 days prior to the date that such
9 lifetime income investment may no
10 longer be held as an investment option
11 under the arrangement, and”.

12 (2) DISTRIBUTION REQUIREMENT.—Subpara-
13 graph (B) of section 401(k)(2) of such Code, as
14 amended by paragraph (1), is amended by striking
15 “and” at the end of clause (i), by striking the semi-
16 colon at the end of clause (ii) and inserting “, and”,
17 and by adding at the end the following new clause:

18 “(iii) except as may be otherwise pro-
19 vided by regulations, in the case of
20 amounts described in clause (i)(VI), will be
21 distributed only in the form of a qualified
22 distribution (as defined in subsection
23 (a)(38)(B)(i)) or a qualified plan distribu-
24 tion annuity contract (as defined in sub-
25 section (a)(38)(B)(iv)).”.

1 the amounts are to be invested in regulated invest-
2 ment company stock to be held in that custodial ac-
3 count, and under the custodial account—

4 “(i) no such amounts may be paid or
5 made available to any distributee (unless
6 such amount is a distribution to which sec-
7 tion 72(t)(2)(G) applies) before—

8 “(I) the employee dies,

9 “(II) the employee attains age
10 59½,

11 “(III) the employee has a sever-
12 ance from employment,

13 “(IV) the employee becomes dis-
14 abled (within the meaning of section
15 72(m)(7)),

16 “(V) in the case of contributions
17 made pursuant to a salary reduction
18 agreement (within the meaning of sec-
19 tion 3121(a)(5)(D)), the employee en-
20 counters financial hardship, or

21 “(VI) except as may be otherwise
22 provided by regulations, with respect
23 to amounts invested in a lifetime in-
24 come investment (as defined in section
25 401(a)(38)(B)(ii)), the date that is 90

1 income investment may no longer be held
2 as an investment option under the plan.”.

3 (2) DISTRIBUTION REQUIREMENT.—Paragraph
4 (1) of section 457(d) of such Code is amended by
5 striking “and” at the end of subparagraph (B), by
6 striking the period at the end of subparagraph (C)
7 and inserting “, and”, and by inserting after sub-
8 paragraph (C) the following new subparagraph:

9 “(D) except as may be otherwise provided
10 by regulations, in the case of amounts described
11 in subparagraph (A)(iv), such amounts will be
12 distributed only in the form of a qualified dis-
13 tribution (as defined in section
14 401(a)(38)(B)(i)) or a qualified plan distribu-
15 tion annuity contract (as defined in section
16 401(a)(38)(B)(iv)).”.

17 (e) EFFECTIVE DATE.—The amendments made by
18 this section shall apply to plan years beginning after De-
19 cember 31, 2019.

20 **SEC. 410. TREATMENT OF CUSTODIAL ACCOUNTS ON TER-**
21 **MINATION OF SECTION 403(b) PLANS.**

22 Not later than six months after the date of enactment
23 of this Act, the Secretary of the Treasury shall issue guid-
24 ance to provide that, if an employer terminates the plan
25 under which amounts are contributed to a custodial ac-

1 **SEC. 411. CLARIFICATION OF RETIREMENT INCOME AC-**
2 **COUNT RULES RELATING TO CHURCH-CON-**
3 **TROLLED ORGANIZATIONS.**

4 (a) **IN GENERAL.**—Subparagraph (B) of section
5 403(b)(9) of the Internal Revenue Code of 1986 is amend-
6 ed by inserting “(including an employee described in sec-
7 tion 414(e)(3)(B))” after “employee described in para-
8 graph (1)”.

9 (b) **EFFECTIVE DATE.**—The amendment made by
10 this section shall apply to years beginning before, on, or
11 after the date of the enactment of this Act.

12 **SEC. 412. QUALIFIED CASH OR DEFERRED ARRANGEMENTS**
13 **MUST ALLOW LONG-TERM EMPLOYEES**
14 **WORKING MORE THAN 500 BUT LESS THAN**
15 **1,000 HOURS PER YEAR TO PARTICIPATE.**

16 (a) **PARTICIPATION REQUIREMENT.**—

17 (1) **IN GENERAL.**—Section 401(k)(2)(D) of the
18 Internal Revenue Code of 1986 is amended to read
19 as follows:

20 “(D) which does not require, as a condi-
21 tion of participation in the arrangement, that
22 an employee complete a period of service with
23 the employer (or employers) maintaining the
24 plan extending beyond the close of the earlier
25 of—

1 participate in the arrangement solely by
2 reason of paragraph (2)(D)(ii)—

3 “(I) notwithstanding subsection
4 (a)(4), an employer shall not be re-
5 quired to make nonelective or match-
6 ing contributions on behalf of such
7 employees even if such contributions
8 are made on behalf of other employees
9 eligible to participate in the arrange-
10 ment, and

11 “(II) an employer may elect to
12 exclude such employees from the ap-
13 plication of subsection (a)(4), para-
14 graphs (3), (12), and (13), subsection
15 (m)(2), and section 410(b).

16 “(ii) TOP-HEAVY RULES.—An em-
17 ployer may elect to exclude all employees
18 who are eligible to participate in a plan
19 maintained by the employer solely by rea-
20 son of paragraph (2)(D)(ii) from the appli-
21 cation of the vesting and benefit require-
22 ments under subsections (b) and (c) of sec-
23 tion 416.

24 “(iii) VESTING.—For purposes of de-
25 termining whether an employee described

1 “(ii) 12-MONTH PERIODS.—12-month
2 periods shall be determined in the same
3 manner as under the last sentence of sec-
4 tion 410(a)(3)(A).”

5 (b) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to plan years beginning after De-
7 cember 31, 2020, except that, for purposes of section
8 401(k)(2)(D)(ii) of the Internal Revenue Code of 1986 (as
9 added by such amendments), 12-month periods beginning
10 before January 1, 2021, shall not be taken into account.

11 **SEC. 413. PENALTY-FREE WITHDRAWALS FROM RETIRE-**
12 **MENT PLANS FOR INDIVIDUALS IN CASE OF**
13 **BIRTH OF CHILD OR ADOPTION.**

14 (a) IN GENERAL.—Section 72(t)(2) of the Internal
15 Revenue Code of 1986 is amended by adding at the end
16 the following new subparagraph:

17 “(H) DISTRIBUTIONS FROM RETIREMENT
18 PLANS IN CASE OF BIRTH OF CHILD OR ADOP-
19 TION.—

20 “(i) IN GENERAL.—Any qualified
21 birth or adoption distribution.

22 “(ii) LIMITATION.—The aggregate
23 amount which may be treated as qualified
24 birth or adoption distributions by any indi-

1 regard to clause (ii)) be a qualified
2 birth or adoption distribution, a plan
3 shall not be treated as failing to meet
4 any requirement of this title merely
5 because the plan treats the distribu-
6 tion as a qualified birth or adoption
7 distribution, unless the aggregate
8 amount of such distributions from all
9 plans maintained by the employer
10 (and any member of any controlled
11 group which includes the employer) to
12 such individual exceeds \$5,000.

13 “(II) CONTROLLED GROUP.—For
14 purposes of subclause (I), the term
15 ‘controlled group’ means any group
16 treated as a single employer under
17 subsection (b), (c), (m), or (o) of sec-
18 tion 414.

19 “(V) AMOUNT DISTRIBUTED MAY BE
20 REPAID.—

21 “(I) IN GENERAL.—Any indi-
22 vidual who receives a qualified birth
23 or adoption distribution may make
24 one or more contributions in an ag-
25 gregate amount not to exceed the

1 described in subclause (I)) to such ap-
2 plicable eligible retirement plan.

3 “(III) TREATMENT OF REPAY-
4 MENTS OF DISTRIBUTIONS FROM AP-
5 PPLICABLE ELIGIBLE RETIREMENT
6 PLANS OTHER THAN IRAS.—If a con-
7 tribution is made under subclause (I)
8 with respect to a qualified birth or
9 adoption distribution from an applica-
10 ble eligible retirement plan other than
11 an individual retirement plan, then
12 the taxpayer shall, to the extent of the
13 amount of the contribution, be treated
14 as having received such distribution in
15 an eligible rollover distribution (as de-
16 fined in section 402(c)(4)) and as
17 having transferred the amount to the
18 applicable eligible retirement plan in a
19 direct trustee to trustee transfer with-
20 in 60 days of the distribution.

21 “(IV) TREATMENT OF REPAY-
22 MENTS FOR DISTRIBUTIONS FROM
23 IRAS.—If a contribution is made
24 under subclause (I) with respect to a
25 qualified birth or adoption distribution

1 shall not be treated as an eligible roll-
2 over distribution.

3 “(III) TAXPAYER MUST INCLUDE
4 TIN.—A distribution shall not be
5 treated as a qualified birth or adop-
6 tion distribution with respect to any
7 child or eligible adoptee unless the
8 taxpayer includes the name, age, and
9 TIN of such child or eligible adoptee
10 on the taxpayer’s return of tax for the
11 taxable year.

12 “(IV) DISTRIBUTIONS TREATED
13 AS MEETING PLAN DISTRIBUTION RE-
14 QUIREMENTS.—Any qualified birth or
15 adoption distribution shall be treated
16 as meeting the requirements of sec-
17 tions 401(k)(2)(B)(i),
18 403(b)(7)(A)(ii), 403(b)(11), and
19 457(d)(1)(A).”

20 (b) EFFECTIVE DATE.—The amendments made by
21 this section shall apply to distributions made after Decem-
22 ber 31, 2019.

1 “(m) SPECIAL RULES FOR COMMUNITY NEWSPAPER

2 PLANS.—

3 “(1) IN GENERAL.—The plan sponsor of a com-
4 munity newspaper plan under which no participant
5 has had the participant’s accrued benefit increased
6 (whether because of service or compensation) after
7 December 31, 2017, may elect to have the alter-
8 native standards described in paragraph (3) apply to
9 such plan, and any plan sponsored by any member
10 of the same controlled group.

11 “(2) ELECTION.—An election under paragraph
12 (1) shall be made at such time and in such manner
13 as prescribed by the Secretary. Such election, once
14 made with respect to a plan year, shall apply to all
15 subsequent plan years unless revoked with the con-
16 sent of the Secretary.

17 “(3) ALTERNATIVE MINIMUM FUNDING STAND-
18 ARDS.—The alternative standards described in this
19 paragraph are the following:

20 “(A) INTEREST RATES.—

21 “(i) IN GENERAL.—Notwithstanding
22 subsection (h)(2)(C) and except as pro-
23 vided in clause (ii), the first, second, and
24 third segment rates in effect for any

1 for all plan years preceding the first plan
2 year to which the election under paragraph
3 (1) applies (and all shortfall amortization
4 installments determined with respect to
5 such bases) shall be reduced to zero under
6 rules similar to the rules of subsection
7 (c)(6).

8 “(ii) NEW SHORTFALL AMORTIZATION
9 BASE.—Notwithstanding subsection (c)(3),
10 the shortfall amortization base for the first
11 plan year to which the election under para-
12 graph (1) applies shall be the funding
13 shortfall of such plan for such plan year
14 (determined using the interest rates as
15 modified under subparagraph (A)).

16 “(C) DETERMINATION OF SHORTFALL AM-
17 ORTIZATION INSTALLMENTS.—

18 “(i) 30-YEAR PERIOD.—Subpara-
19 graphs (A) and (B) of subsection (c)(2)
20 shall be applied by substituting ‘30-plan-
21 year’ for ‘7-plan-year’ each place it ap-
22 pears.

23 “(ii) NO SPECIAL ELECTION.—The
24 election under subparagraph (D) of sub-
25 section (c)(2) shall not apply to any plan

1 “(II) for not less than 30 years
2 by individuals who are members of the
3 same family,

4 “(III) by a trust created or orga-
5 nized in the State in which the com-
6 munity newspaper is published, the
7 sole trustees of which are persons de-
8 scribed in subclause (I) or (II),

9 “(IV) by an entity which is de-
10 scribed in section 501(c)(3) and ex-
11 empt from taxation under section
12 501(a), which is organized and oper-
13 ated in the State in which the commu-
14 nity newspaper is published, and the
15 primary purpose of which is to benefit
16 communities in such State, or

17 “(V) by a combination of persons
18 described in subclause (I), (III), or
19 (IV), and

20 “(iv) does not control, directly or indi-
21 rectly, any newspaper in any other State.

22 “(B) COMMUNITY NEWSPAPER.—The term
23 ‘community newspaper’ means a newspaper
24 which primarily serves a metropolitan statistical
25 area, as determined by the Office of Manage-

1 (whether because of service or compensation) after
2 December 31, 2017, may elect to have the alter-
3 native standards described in paragraph (3) apply to
4 such plan, and any plan sponsored by any member
5 of the same controlled group.

6 “(2) ELECTION.—An election under paragraph.
7 (1) shall be made at such time and in such manner
8 as prescribed by the Secretary of the Treasury. Such
9 election, once made with respect to a plan year, shall
10 apply to all subsequent plan years unless revoked
11 with the consent of the Secretary of the Treasury.

12 “(3) ALTERNATIVE MINIMUM FUNDING STAND-
13 ARDS.—The alternative standards described in this
14 paragraph are the following:

15 “(A) INTEREST RATES.—

16 “(i) IN GENERAL.—Notwithstanding
17 subsection (h)(2)(C) and except as pro-
18 vided in clause (ii), the first, second, and
19 third segment rates in effect for any
20 month for purposes of this section shall be
21 8 percent.

22 “(ii) NEW BENEFIT ACCRUALS.—Not-
23 withstanding subsection (h)(2), for pur-
24 poses of determining the funding target
25 and normal cost of a plan for any plan

1 rules similar to the rules of subsection
2 (c)(6).

3 “(ii) NEW SHORTFALL AMORTIZATION
4 BASE.—Notwithstanding subsection (c)(3),
5 the shortfall amortization base for the first
6 plan year to which the election under para-
7 graph (1) applies shall be the funding
8 shortfall of such plan for such plan year
9 (determined using the interest rates as
10 modified under subparagraph (A)).

11 “(C) DETERMINATION OF SHORTFALL AM-
12 ORTIZATION INSTALLMENTS.—

13 “(i) 30-YEAR PERIOD.—Subpara-
14 graphs (A) and (B) of subsection (c)(2)
15 shall be applied by substituting ‘30-plan-
16 year’ for ‘7-plan-year’ each place it ap-
17 pears.

18 “(ii) NO SPECIAL ELECTION.—The
19 election under subparagraph (D) of sub-
20 section (c)(2) shall not apply to any plan
21 year to which the election under paragraph
22 (1) applies.

23 “(D) EXEMPTION FROM AT-RISK TREAT-
24 MENT.—Subsection (i) shall not apply.

1 “(III) by a trust created or orga-
2 nized in the State in which the com-
3 munity newspaper is published, the
4 sole trustees of which are persons de-
5 scribed in subclause (I) or (II),

6 “(IV) by an entity which is de-
7 scribed in section 501(c)(3) of the In-
8 ternal Revenue Code of 1986 and ex-
9 empt from taxation under section
10 501(a) of such Code, which is orga-
11 nized and operated in the State in
12 which the community newspaper is
13 published, and the primary purpose of
14 which is to benefit communities in
15 such State, or

16 “(V) by a combination of persons
17 described in subclause (I), (III), or
18 (IV), and
19 “(iv) does not control, directly or indi-
20 rectly, any newspaper in any other State.

21 “(B) COMMUNITY NEWSPAPER.—The term
22 ‘community newspaper’ means a newspaper
23 which primarily serves a metropolitan statistical
24 area, as determined by the Office of Manage-

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to plan years ending after Decem-
3 ber 31, 2017.

4 **SEC. 416. TREATING EXCLUDED DIFFICULTY OF CARE PAY-**
5 **MENTS AS COMPENSATION FOR DETER-**
6 **MINING RETIREMENT CONTRIBUTION LIM-**
7 **TATIONS.**

8 (a) INDIVIDUAL RETIREMENT ACCOUNTS.—

9 (1) IN GENERAL.—Section 408(o) of the Inter-
10 nal Revenue Code of 1986 is amended by adding at
11 the end the following new paragraph:

12 “(5) SPECIAL RULE FOR DIFFICULTY OF CARE
13 PAYMENTS EXCLUDED FROM GROSS INCOME.—In
14 the case of an individual who for a taxable year ex-
15 cludes from gross income under section 131 a quali-
16 fied foster care payment which is a difficulty of care
17 payment, if—

18 “(A) the deductible amount in effect for
19 the taxable year under subsection (b), exceeds

20 “(B) the amount of compensation includ-
21 ible in the individual’s gross income for the tax-
22 able year,

23 the individual may elect to increase the nondeduct-
24 ible limit under paragraph (2) for the taxable year

1 “(ii) shall not cause a plan (and any
2 arrangement which is part of such plan) to
3 be treated as failing to meet any require-
4 ments of this chapter solely by reason of
5 allowing any such contributions.”.

6 (2) EFFECTIVE DATE.—The amendment made
7 by this subsection shall apply to plan years begin-
8 ning after December 31, 2015.

9 **Subtitle B—Administrative** 10 **Improvements**

11 **SEC. 421. PLAN ADOPTED BY FILING DUE DATE FOR YEAR**
12 **MAY BE TREATED AS IN EFFECT AS OF CLOSE**
13 **OF YEAR.**

14 (a) IN GENERAL.—Subsection (b) of section 401 of
15 the Internal Revenue Code of 1986 is amended—

16 (1) by striking “RETROACTIVE CHANGES IN
17 PLAN.—A stock bonus” and inserting “PLAN
18 AMENDMENTS.—

19 “(1) CERTAIN RETROACTIVE CHANGES IN
20 PLAN.—A stock bonus”; and

21 (2) by adding at the end the following new
22 paragraph:

23 “(2) ADOPTION OF PLAN.—If an employer
24 adopts a stock bonus, pension, profit-sharing, or an-
25 nuity plan after the close of a taxable year but be-

1 enforcement and administration of the Internal Revenue
2 Code of 1986 and the Employee Retirement Income Secu-
3 rity Act of 1974.

4 (c) PLANS DESCRIBED.—A group of plans is de-
5 scribed in this subsection if all plans in the group—

6 (1) are individual account plans or defined con-
7 tribution plans (as defined in section 3(34) of the
8 Employee Retirement Income Security Act of 1974
9 (29 U.S.C. 1002(34)) or in section 414(i) of the In-
10 ternal Revenue Code of 1986);

11 (2) have—

12 (A) the same trustee (as described in sec-
13 tion 403(a) of such Act (29 U.S.C. 1103(a)));

14 (B) the same one or more named fidu-
15 ciaries (as described in section 402(a) of such
16 Act (29 U.S.C. 1102(a)));

17 (C) the same administrator (as defined in
18 section 3(16)(A) of such Act (29 U.S.C.
19 1002(16)(A))) and plan administrator (as de-
20 fined in section 414(g) of the Internal Revenue
21 Code of 1986); and

22 (D) plan years beginning on the same
23 date; and

24 (3) provide the same investments or investment
25 options to participants and beneficiaries.

1 (e) EFFECTIVE DATE.—The modification required by
2 subsection (a) shall be implemented not later than Janu-
3 ary 1, 2022, and shall apply to returns and reports for
4 plan years beginning after December 31, 2021.

5 **SEC. 423. DISCLOSURE REGARDING LIFETIME INCOME.**

6 (a) IN GENERAL.—Subparagraph (B) of section
7 105(a)(2) of the Employee Retirement Income Security
8 Act of 1974 (29 U.S.C. 1025(a)(2)) is amended—

9 (1) in clause (i), by striking “and” at the end;

10 (2) in clause (ii), by striking “diversification.”

11 and inserting “diversification, and”; and

12 (3) by inserting at the end the following:

13 “(iii) the lifetime income disclosure
14 described in subparagraph (D)(i).

15 In the case of pension benefit statements de-
16 scribed in clause (i) of paragraph (1)(A), a life-
17 time income disclosure under clause (iii) of this
18 subparagraph shall be required to be included
19 in only one pension benefit statement during
20 any one 12-month period.”.

21 (b) LIFETIME INCOME.—Paragraph (2) of section
22 105(a) of the Employee Retirement Income Security Act
23 of 1974 (29 U.S.C. 1025(a)) is amended by adding at the
24 end the following new subparagraph:

25 “(D) LIFETIME INCOME DISCLOSURE.—

1 based on assumptions specified in
2 rules prescribed by the Secretary, in-
3 cluding the assumption that the par-
4 ticipant or beneficiary has a spouse of
5 equal age, and a single life annuity.
6 Such lifetime income streams may
7 have a term certain or other features
8 to the extent permitted under rules
9 prescribed by the Secretary.

10 “(ii) MODEL DISCLOSURE.—Not later
11 than 1 year after the date of the enact-
12 ment of the Setting Every Community Up
13 for Retirement Enhancement Act of 2019,
14 the Secretary shall issue a model lifetime
15 income disclosure, written in a manner so
16 as to be understood by the average plan
17 participant, which—

18 “(I) explains that the lifetime in-
19 come stream equivalent is only pro-
20 vided as an illustration;

21 “(II) explains that the actual
22 payments under the lifetime income
23 stream described in clause (i)(III)
24 which may be purchased with the
25 total benefits accrued will depend on

1 case the Secretary may issue tables or fac-
2 tors which facilitate such conversions), or
3 ranges of permissible assumptions. To the
4 extent that an accrued benefit is or may be
5 invested in a lifetime income stream de-
6 scribed in clause (i)(III), the assumptions
7 prescribed under subclause (I) shall, to the
8 extent appropriate, permit administrators
9 of individual account plans to use the
10 amounts payable under such lifetime in-
11 come stream as a lifetime income stream
12 equivalent.

13 “(iv) LIMITATION ON LIABILITY.—No
14 plan fiduciary, plan sponsor, or other per-
15 son shall have any liability under this title
16 solely by reason of the provision of lifetime
17 income stream equivalents which are de-
18 rived in accordance with the assumptions
19 and rules described in clause (iii) and
20 which include the explanations contained in
21 the model lifetime income disclosure de-
22 scribed in clause (ii). This clause shall
23 apply without regard to whether the provi-
24 sion of such lifetime income stream equiva-
25 lent is required by subparagraph (B)(iii).

1 fying insurers from which to purchase such con-
2 tracts;

3 “(B) with respect to each insurer identified
4 under subparagraph (A)—

5 “(i) considers the financial capability
6 of such insurer to satisfy its obligations
7 under the guaranteed retirement income
8 contract; and

9 “(ii) considers the cost (including fees
10 and commissions) of the guaranteed retire-
11 ment income contract offered by the in-
12 surer in relation to the benefits and prod-
13 uct features of the contract and adminis-
14 trative services to be provided under such
15 contract; and

16 “(C) on the basis of such consideration,
17 concludes that—

18 “(i) at the time of the selection, the
19 insurer is financially capable of satisfying
20 its obligations under the guaranteed retire-
21 ment income contract; and

22 “(ii) the relative cost of the selected
23 guaranteed retirement income contract as
24 described in subparagraph (B)(ii) is rea-
25 sonable.

1 “(IV) is not operating under an
2 order of supervision, rehabilitation, or
3 liquidation;

4 “(iii) the insurer undergoes, at least
5 every 5 years, a financial examination
6 (within the meaning of the law of its domi-
7 ciliary State) by the insurance commis-
8 sioner of the domiciliary State (or rep-
9 resentative, designee, or other party ap-
10 proved by such commissioner); and

11 “(iv) the insurer will notify the fidu-
12 ciary of any change in circumstances oc-
13 ccurring after the provision of the represen-
14 tations in clauses (i), (ii), and (iii) which
15 would preclude the insurer from making
16 such representations at the time of
17 issuance of the guaranteed retirement in-
18 come contract; and

19 “(B) after receiving such representations
20 and as of the time of selection, the fiduciary
21 has not received any notice described in sub-
22 paragraph (A)(iv) and is in possession of no
23 other information which would cause the fidu-
24 ciary to question the representations provided.

1 Nothing in the preceding sentence shall be con-
2 strued to require the fiduciary to review the ap-
3 propriateness of a selection after the purchase
4 of a contract for a participant or beneficiary.

5 “(B) PERIODIC REVIEW.—A fiduciary will
6 be deemed to have conducted the periodic re-
7 view described in subparagraph (A)(ii) if the fi-
8 duciary obtains the written representations de-
9 scribed in clauses (i), (ii), and (iii) of paragraph
10 (2)(A) from the insurer on an annual basis, un-
11 less the fiduciary receives any notice described
12 in paragraph (2)(A)(iv) or otherwise becomes
13 aware of facts that would cause the fiduciary to
14 question such representations.

15 “(5) LIMITED LIABILITY.—A fiduciary which
16 satisfies the requirements of this subsection shall not
17 be liable following the distribution of any benefit, or
18 the investment by or on behalf of a participant or
19 beneficiary pursuant to the selected guaranteed re-
20 tirement income contract, for any losses that may
21 result to the participant or beneficiary due to an in-
22 surer’s inability to satisfy its financial obligations
23 under the terms of such contract.

24 “(6) DEFINITIONS.—For purposes of this sub-
25 section—

1 “(o) SPECIAL RULES FOR APPLYING NON-
2 DISCRIMINATION RULES TO PROTECT OLDER, LONGER
3 SERVICE AND GRANDFATHERED PARTICIPANTS.—

4 “(1) TESTING OF DEFINED BENEFIT PLANS
5 WITH CLOSED CLASSES OF PARTICIPANTS.—

6 “(A) BENEFITS, RIGHTS, OR FEATURES
7 PROVIDED TO CLOSED CLASSES.—A defined
8 benefit plan which provides benefits, rights, or
9 features to a closed class of participants shall
10 not fail to satisfy the requirements of sub-
11 section (a)(4) by reason of the composition of
12 such closed class or the benefits, rights, or fea-
13 tures provided to such closed class, if—

14 “(i) for the plan year as of which the
15 class closes and the 2 succeeding plan
16 years, such benefits, rights, and features
17 satisfy the requirements of subsection
18 (a)(4) (without regard to this subpara-
19 graph but taking into account the rules of
20 subparagraph (I)),

21 “(ii) after the date as of which the
22 class was closed, any plan amendment
23 which modifies the closed class or the ben-
24 efits, rights, and features provided to such
25 closed class does not discriminate signifi-

1 meaning of section 4975(e)(7)) or a
2 tax credit employee stock ownership
3 plan (within the meaning of section
4 409(a)).

5 “(ii) SPECIAL RULES FOR MATCHING
6 CONTRIBUTIONS.—For purposes of clause
7 (i), if a defined benefit plan is aggregated
8 with a portion of a defined contribution
9 plan providing matching contributions—

10 “(I) such defined benefit plan
11 must also be aggregated with any por-
12 tion of such defined contribution plan
13 which provides elective deferrals de-
14 scribed in subparagraph (A) or (C) of
15 section 402(g)(3), and

16 “(II) such matching contribu-
17 tions shall be treated in the same
18 manner as nonelective contributions,
19 including for purposes of applying the
20 rules of subsection (l).

21 “(iii) PLANS DESCRIBED.—A defined
22 benefit plan is described in this clause if—

23 “(I) the plan provides benefits to
24 a closed class of participants,

1 “(ii) during the 5-year period pre-
2 ceding the date the class is closed, there
3 has not been a substantial increase in the
4 coverage or value of the benefits, rights, or
5 features described in subparagraph (A) or
6 in the coverage or benefits under the plan
7 described in subparagraph (B)(iii) (which-
8 ever is applicable).

9 “(D) DETERMINATION OF SUBSTANTIAL
10 INCREASE FOR BENEFITS, RIGHTS, AND FEA-
11 TURES.—In applying subparagraph (C)(ii) for
12 purposes of subparagraph (A)(iii), a plan shall
13 be treated as having had a substantial increase
14 in coverage or value of the benefits, rights, or
15 features described in subparagraph (A) during
16 the applicable 5-year period only if, during such
17 period—

18 “(i) the number of participants cov-
19 ered by such benefits, rights, or features
20 on the date such period ends is more than
21 50 percent greater than the number of
22 such participants on the first day of the
23 plan year in which such period began, or

24 “(ii) such benefits, rights, and fea-
25 tures have been modified by 1 or more

1 day of the plan year in which such period
2 began.

3 “(F) CERTAIN EMPLOYEES DIS-
4 REGARDED.—For purposes of subparagraphs
5 (D) and (E), any increase in coverage or value
6 or in coverage or benefits, whichever is applica-
7 ble, which is attributable to such coverage and
8 value or coverage and benefits provided to em-
9 ployees—

10 “(i) who became participants as a re-
11 sult of a merger, acquisition, or similar
12 event which occurred during the 7-year pe-
13 riod preceding the date the class is closed,
14 or

15 “(ii) who became participants by rea-
16 son of a merger of the plan with another
17 plan which had been in effect for at least
18 5 years as of the date of the merger,
19 shall be disregarded, except that clause (ii)
20 shall apply for purposes of subparagraph (D)
21 only if, under the merger, the benefits, rights,
22 or features under 1 plan are conformed to the
23 benefits, rights, or features of the other plan
24 prospectively.

1 effect for each such participant for
2 the first plan year in such 5-year pe-
3 riod,
4 by more than 50 percent. In the case of a
5 CSEC plan (as defined in section 414(y)),
6 the normal cost of the plan (as determined
7 under section 433(j)(1)(B)) shall be used
8 in lieu of the amount determined under
9 section 430(b)(1)(A)(i).

10 “(H) TREATMENT AS SINGLE PLAN.—For
11 purposes of subparagraphs (E) and (G), a plan
12 described in section 413(c) shall be treated as
13 a single plan rather than as separate plans
14 maintained by each employer in the plan.

15 “(I) SPECIAL RULES.—For purposes of
16 subparagraphs (A)(i) and (B)(iii)(II), the fol-
17 lowing rules shall apply:

18 “(i) In applying section 410(b)(6)(C),
19 the closing of the class of participants shall
20 not be treated as a significant change in
21 coverage under section 410(b)(6)(C)(i)(II).

22 “(ii) 2 or more plans shall not fail to
23 be eligible to be aggregated and treated as
24 a single plan solely by reason of having dif-
25 ferent plan years.

1 original plan was still within the 3-year pe-
2 riod described in such subparagraph at the
3 time of the spin off, and
4 “(ii) subparagraph (A)(ii) or
5 (B)(iii)(III), whichever is applicable,
6 the treatment under subparagraph (A) or (B)
7 of the spun-off plan shall continue with respect
8 to such other employer.

9 “(2) TESTING OF DEFINED CONTRIBUTION
10 PLANS.—

11 “(A) TESTING ON A BENEFITS BASIS.—A
12 defined contribution plan shall be permitted to
13 be tested on a benefits basis if—

14 “(i) such defined contribution plan
15 provides make-whole contributions to a
16 closed class of participants whose accruals
17 under a defined benefit plan have been re-
18 duced or eliminated,

19 “(ii) for the plan year of the defined
20 contribution plan as of which the class eli-
21 gible to receive such make-whole contribu-
22 tions closes and the 2 succeeding plan
23 years, such closed class of participants sat-
24 isfies the requirements of section

1 benefits basis with the portion of 1 or
2 more other defined contribution plans
3 which—

4 “(I) provides matching contribu-
5 tions (as defined in subsection
6 (m)(4)(A)),

7 “(II) provides annuity contracts
8 described in section 403(b) which are
9 purchased with matching contribu-
10 tions or nonelective contributions, or

11 “(III) consists of an employee
12 stock ownership plan (within the
13 meaning of section 4975(e)(7)) or a
14 tax credit employee stock ownership
15 plan (within the meaning of section
16 409(a)).

17 “(ii) SPECIAL RULES FOR MATCHING
18 CONTRIBUTIONS.—Rules similar to the
19 rules of paragraph (1)(B)(ii) shall apply
20 for purposes of clause (i).

21 “(C) SPECIAL RULES FOR TESTING DE-
22 FINED CONTRIBUTION PLAN FEATURES PRO-
23 VIDING MATCHING CONTRIBUTIONS TO CERTAIN
24 OLDER, LONGER SERVICE PARTICIPANTS.—In
25 the case of a defined contribution plan which

1 mined for purposes of subparagraph (A) or (C),
2 whichever is applicable.

3 “(3) DEFINITIONS AND SPECIAL RULE.—For
4 purposes of this subsection—

5 “(A) MAKE-WHOLE CONTRIBUTIONS.—Ex-
6 cept as otherwise provided in paragraph (2)(C),
7 the term ‘make-whole contributions’ means non-
8 elective allocations for each employee in the
9 class which are reasonably calculated, in a con-
10 sistent manner, to replace some or all of the re-
11 tirement benefits which the employee would
12 have received under the defined benefit plan
13 and any other plan or qualified cash or deferred
14 arrangement under subsection (k)(2) if no
15 change had been made to such defined benefit
16 plan and such other plan or arrangement. For
17 purposes of the preceding sentence, consistency
18 shall not be required with respect to employees
19 who were subject to different benefit formulas
20 under the defined benefit plan.

21 “(B) REFERENCES TO CLOSED CLASS OF
22 PARTICIPANTS.—References to a closed class of
23 participants and similar references to a closed
24 class shall include arrangements under which 1
25 or more classes of participants are closed, ex-

1 paragraph) as of the effective date of
2 the amendment, and

3 “(III) the amendment was adopt-
4 ed before April 5, 2017, or the plan is
5 described in clause (ii).

6 “(ii) PLANS DESCRIBED.—A plan is
7 described in this clause if the plan would
8 be described in subsection (o)(1)(C), as ap-
9 plied for purposes of subsection
10 (o)(1)(B)(iii)(IV) and by treating the effec-
11 tive date of the amendment as the date the
12 class was closed for purposes of subsection
13 (o)(1)(C).

14 “(iii) SPECIAL RULES.—For purposes
15 of clause (i)(II), in applying section
16 410(b)(6)(C), the amendments described in
17 clause (i) shall not be treated as a signifi-
18 cant change in coverage under section
19 410(b)(6)(C)(i)(II).

20 “(iv) SPUN-OFF PLANS.—For pur-
21 poses of this subparagraph, if a portion of
22 a plan described in clause (i) is spun off to
23 another employer, the treatment under
24 clause (i) of the spun-off plan shall con-
25 tinue with respect to the other employer.”.

1 tion 401(o)(1)(A), 401(o)(1)(B)(iii), or
2 401(a)(26) of such Code (as added by this sec-
3 tion) to such plan solely because in the case
4 of—

5 (i) such section 401(o)(1)(A), the plan
6 was amended before the date of the enact-
7 ment of this Act to eliminate 1 or more
8 benefits, rights, or features, and is further
9 amended after such date of enactment to
10 provide such previously eliminated benefits,
11 rights, or features to a closed class of par-
12 ticipants, or

13 (ii) such section 401(o)(1)(B)(iii) or
14 section 401(a)(26), the plan was amended
15 before the date of the enactment of this
16 Act to cease all benefit accruals, and is
17 further amended after such date of enact-
18 ment to provide benefit accruals to a closed
19 class of participants.

20 Any such section shall only apply if the plan
21 otherwise meets the requirements of such sec-
22 tion and in applying such section, the date the
23 class of participants is closed shall be the effec-
24 tive date of the later amendment.

1 (A) IN GENERAL.—Subparagraph (E) of
2 section 4006(a)(3) of the Employee Retirement
3 Income Security Act of 1974 (29 U.S.C.
4 1306(a)(3)) is amended by adding at the end
5 the following new clause:
6 “(v) For purposes of clause (ii), in the case
7 of a CSEC plan (as defined in section
8 210(f)(1)), the term ‘unfunded vested benefits’
9 means, for plan years beginning after December
10 31, 2018, the excess (if any) of—
11 “(I) the funding liability of the plan
12 as determined under section 306(j)(5)(C)
13 for the plan year by only taking into ac-
14 count vested benefits, over
15 “(II) the fair market value of plan as-
16 sets for the plan year which are held by
17 the plan on the valuation date.”
18 (B) CONFORMING AMENDMENT.—Clause
19 (iii) of section 4006(a)(3)(E) of such Act (29
20 U.S.C. 1306(a)(3)(E)) is amended by striking
21 “For purposes” and inserting “Except as pro-
22 vided in clause (v), for purposes”.
23 (2) APPLICABLE DOLLAR AMOUNT.—
24 (A) IN GENERAL.—Paragraph (8) of sec-
25 tion 4006(a) of such Act (29 U.S.C. 1306(a))

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2019.

4 **SEC. 432. EXPANSION OF SECTION 529 PLANS.**

5 (a) DISTRIBUTIONS FOR CERTAIN EXPENSES ASSO-
6 CIATED WITH REGISTERED APPRENTICESHIP PRO-
7 GRAMS.—Section 529(c) of the Internal Revenue Code of
8 1986 is amended by adding at the end the following new
9 paragraph:

10 “(8) TREATMENT OF CERTAIN EXPENSES ASSO-
11 CIATED WITH REGISTERED APPRENTICESHIP PRO-
12 GRAMS.—Any reference in this subsection to the
13 term ‘qualified higher education expense’ shall in-
14 clude a reference to expenses for fees, books, sup-
15 plies, and equipment required for the participation
16 of a designated beneficiary in an apprenticeship pro-
17 gram registered and certified with the Secretary of
18 Labor under section 1 of the National Apprentice-
19 ship Act (29 U.S.C. 50).”

20 (b) DISTRIBUTIONS FOR CERTAIN HOMESCHOOLING
21 EXPENSES.—Section 529(c)(7) of such Code is amended
22 by striking “include a reference to” and all that follows
23 and inserting: “include a reference to—

24 “(A) expenses for tuition in connection
25 with enrollment or attendance of a designated

1 (1) IN GENERAL.—Section 529(c) of such Code,
2 as amended by subsection (a), is amended by adding
3 at the end the following new paragraph:

4 “(9) TREATMENT OF QUALIFIED EDUCATION
5 LOAN REPAYMENTS.—

6 “(A) IN GENERAL.—Any reference in this
7 subsection to the term ‘qualified higher edu-
8 cation expense’ shall include a reference to
9 amounts paid as principal or interest on any
10 qualified education loan (as defined in section
11 221(d)) of the designated beneficiary or a sib-
12 ling of the designated beneficiary.

13 “(B) LIMITATION.—The amount of dis-
14 tributions treated as a qualified higher edu-
15 cation expense under this paragraph with re-
16 spect to the loans of any individual shall not ex-
17 ceed \$10,000 (reduced by the amount of dis-
18 tributions so treated for all prior taxable years).

19 “(C) SPECIAL RULES FOR SIBLINGS OF
20 THE DESIGNATED BENEFICIARY.—

21 “(i) SEPARATE ACCOUNTING.—For
22 purposes of subparagraph (B) and sub-
23 section (d), amounts treated as a qualified
24 higher education expense with respect to
25 the loans of a sibling of the designated

1 “(A) expenses described in section
2 530(b)(3)(A)(i) in connection with enrollment
3 or attendance of a designated beneficiary at an
4 elementary or secondary public, private, or reli-
5 gious school, and”.

6 (e) EFFECTIVE DATES.—The amendments made by
7 this section shall apply to distributions made after Decem-
8 ber 31, 2018.

9 **Subtitle D—Revenue Provisions**

10 **SEC. 441. MODIFICATION OF REQUIRED DISTRIBUTION** 11 **RULES FOR DESIGNATED BENEFICIARIES.**

12 (a) MODIFICATION OF RULES WHERE EMPLOYEE
13 DIES BEFORE ENTIRE DISTRIBUTION.—

14 (1) IN GENERAL.—Section 401(a)(9) of the In-
15 ternal Revenue Code of 1986 is amended by adding
16 at the end the following new subparagraph

17 “(H) SPECIAL RULES FOR CERTAIN DE-
18 FINED CONTRIBUTION PLANS.—In the case of a
19 defined contribution plan, if an employee dies
20 before the distribution of the employee’s entire
21 interest—

22 “(i) IN GENERAL.—Except in the case
23 of a beneficiary who is not a designated
24 beneficiary, subparagraph (B)(ii)—

1 distributed pursuant to this paragraph, all
2 eligible retirement plans (as defined in sec-
3 tion 402(c)(8)(B)) other than a defined
4 benefit plan shall be treated as a defined
5 contribution plan.”.

6 (2) DEFINITION OF ELIGIBLE DESIGNATED
7 BENEFICIARY.—Section 401(a)(9)(E) of such Code
8 is amended to read as follows:

9 “(E) DEFINITIONS AND RULES RELATING
10 TO DESIGNATED BENEFICIARY.—For purposes
11 of this paragraph—

12 “(i) DESIGNATED BENEFICIARY.—The
13 term ‘designated beneficiary’ means any
14 individual designated as a beneficiary by
15 the employee.

16 “(ii) ELIGIBLE DESIGNATED BENE-
17 FICIARY.—The term ‘eligible designated
18 beneficiary’ means, with respect to any em-
19 ployee, any designated beneficiary who is—

20 “(I) the surviving spouse of the
21 employee,

22 “(II) subject to clause (iii), a
23 child of the employee who has not
24 reached majority (within the meaning
25 of subparagraph (F)),

1 paragraph (H)(ii) applies shall be distrib-
2 uted within 10 years after such date.

3 “(iv) TIME FOR DETERMINATION OF
4 ELIGIBLE DESIGNATED BENEFICIARY.—

5 The determination of whether a designated
6 beneficiary is an eligible designated bene-
7 ficiary shall be made as of the date of
8 death of the employee.”.

9 (3) EFFECTIVE DATES.—

10 (A) IN GENERAL.—Except as provided in
11 this paragraph and paragraphs (4) and (5), the
12 amendments made by this subsection shall
13 apply to distributions with respect to employees
14 who die after December 31, 2019.

15 (B) COLLECTIVE BARGAINING EXCEP-
16 TION.—In the case of a plan maintained pursu-
17 ant to 1 or more collective bargaining agree-
18 ments between employee representatives and 1
19 or more employers ratified before the date of
20 enactment of this Act, the amendments made
21 by this subsection shall apply to distributions
22 with respect to employees who die in calendar
23 years beginning after the earlier of—

24 (i) the later of—

1 annuity which is a binding annuity contract in
2 effect on the date of enactment of this Act and
3 at all times thereafter.

4 (B) QUALIFIED ANNUITY.—For purposes
5 of this paragraph, the term “qualified annuity”
6 means, with respect to an employee, an annu-
7 ity—

8 (i) which is a commercial annuity (as
9 defined in section 3405(e)(6) of the Inter-
10 nal Revenue Code of 1986);

11 (ii) under which the annuity payments
12 are made over the life of the employee or
13 over the joint lives of such employee and a
14 designated beneficiary (or over a period
15 not extending beyond the life expectancy of
16 such employee or the joint life expectancy
17 of such employee and a designated bene-
18 ficiary) in accordance with the regulations
19 described in section 401(a)(9)(A)(ii) of
20 such Code (as in effect before such amend-
21 ments) and which meets the other require-
22 ments of section 401(a)(9) of such Code
23 (as so in effect) with respect to such pay-
24 ments; and

25 (iii) with respect to which—

1 (ii) the designated beneficiary shall be
2 treated as an eligible designated bene-
3 ficiary for purposes of applying section
4 401(a)(9)(H)(ii) of the Internal Revenue
5 Code of 1986 (as in effect after such
6 amendments).

7 (B) EFFECTIVE DATE.—For purposes of
8 this paragraph, the term “effective date” means
9 the first day of the first calendar year to which
10 the amendments made by this subsection apply
11 to a plan with respect to employees dying on or
12 after such date.

13 (b) PROVISIONS RELATING TO PLAN AMEND-
14 MENTS.—

15 (1) IN GENERAL.—If this subsection applies to
16 any plan amendment—

17 (A) such plan shall be treated as being op-
18 erated in accordance with the terms of the plan
19 during the period described in paragraph

20 (2)(B)(i); and

21 (B) except as provided by the Secretary of
22 the Treasury, such plan shall not fail to meet
23 the requirements of section 411(d)(6) of the In-
24 ternal Revenue Code of 1986 and section
25 204(g) of the Employee Retirement Income Se-

1 (I) beginning on the date the leg-
2 islative or regulatory amendment de-
3 scribed in paragraph (1)(A) takes ef-
4 fect (or in the case of a plan amend-
5 ment not required by such legislative
6 or regulatory amendment, the effec-
7 tive date specified by the plan); and

8 (II) ending on the date described
9 in subparagraph (A)(ii) (or, if earlier,
10 the date the plan amendment is
11 adopted),

12 the plan is operated as if such plan amend-
13 ment were in effect; and

14 (ii) such plan amendment applies
15 retroactively for such period.

16 **SEC. 442. INCREASE IN PENALTY FOR FAILURE TO FILE.**

17 (a) IN GENERAL.—The second sentence of subsection
18 (a) of section 6651 of the Internal Revenue Code of 1986
19 is amended by striking “\$205” and inserting “\$400”.

20 (b) INFLATION ADJUSTMENT.—Section 6651(j)(1) of
21 such Code is amended by striking “\$205” and inserting
22 “\$400”.

23 (b) EFFECTIVE DATE.—The amendments made by
24 this section shall apply to returns the due date for which
25 (including extensions) is after December 31, 2019.

1 cations required to be filed, and notices required to be pro-
2 vided, after December 31, 2019.

3 **SEC. 444. INCREASE INFORMATION SHARING TO ADMIN-**
4 **ISTER EXCISE TAXES.**

5 (a) **IN GENERAL.**—Section 6103(o) of the Internal
6 Revenue Code of 1986 is amended by adding at the end
7 the following new paragraph:

8 “(3) **TAXES IMPOSED BY SECTION 4481.**—Re-
9 turns and return information with respect to taxes
10 imposed by section 4481 shall be open to inspection
11 by or disclosure to officers and employees of United
12 States Customs and Border Protection of the De-
13 partment of Homeland Security whose official duties
14 require such inspection or disclosure for purposes of
15 administering such section.”.

16 (b) **CONFORMING AMENDMENTS.**—Paragraph (4) of
17 section 6103(p) of the Internal Revenue Code of 1986 is
18 amended by striking “or (o)(1)(A)” each place it appears
19 and inserting “, (o)(1)(A), or (o)(3)”.



Vote on: Smith #15 to HR331 Date/Time: 8:00 PM - 6/20
 (MO)

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS		✓	MR. BRADY	✓	
MR. DOGGETT		✓	MR. NUNES		
MR. THOMPSON		✓	MR. BUCHANAN	✓	
MR. LARSON		✓	MR. SMITH (NE)	✓	
MR. BLUMENAUER		✓	MR. MARCHANT	✓	
MR. KIND		✓	MR. REED	✓	
MR. PASCRELL		✓	MR. KELLY	✓	
MR. DAVIS		✓	MR. HOLDING	✓	
MS. SANCHEZ		✓	MR. SMITH (MO)	✓	
MR. HIGGINS		✓	MR. RICE	✓	
MS. SEWELL		✓	MR. SCHWEIKERT	✓	
MS. DELBENE		✓	MS. WALORSKI	✓	
MS. CHU		✓	MR. LAHOOD	✓	
MS. MOORE		✓	DR. WENSTRUP	✓	
MR. KILDEE		✓	MR. ARRINGTON	✓	
MR. BOYLE		✓	DR. FERGUSON	✓	
MR. BEYER		✓	MR. ESTES	✓	
MR. EVANS		✓			
MR. SCHNEIDER		✓			
MR. SUOZZI		✓			
MR. PANETTA		✓			
MS. MURPHY		✓			
MR. GOMEZ		✓			
MR. HORSFORD					
CHAIRMAN NEAL (LAST)		✓			
TOTALS			TOTALS		

(24)

(16)

Amendment to the Amendment in the Nature of a Substitute to H.R. 3301 Offered by Rep. Smith of Missouri

The amendment would make certain expenses eligible under section 529.

AMENDMENT**OFFERED BY MR. SMITH OF MISSOURI**

Add at the end the following new title:

1 **TITLE V—529 ACCOUNT**
2 **FUNDING**

3 **SEC. 501. 529 ACCOUNT FUNDING FOR HOMESCHOOL AND**
4 **ADDITIONAL ELEMENTARY AND SECONDARY**
5 **EXPENSES.**

6 (a) IN GENERAL.—Section 529(c)(7) of the Internal
7 Revenue Code of 1986 is amended to read as follows:

8 “(7) TREATMENT OF ELEMENTARY AND SEC-
9 ONDARY TUITION.—Any reference in this section to
10 the term ‘qualified higher education expense’ shall
11 include a reference to the following expenses in con-
12 nection with enrollment or attendance at, or for stu-
13 dents enrolled at or attending, an elementary or sec-
14 ondary public, private, or religious school:

15 “(A) Tuition.

16 “(B) Curriculum and curricular materials.

17 “(C) Books or other instructional mate-
18 rials.

19 “(D) Online educational materials.

1 homeschool or a private school for purposes of appli-
2 cable State law).”

3 (b) EFFECTIVE DATE.—The amendment made by
4 this section shall apply to distributions made after the
5 date of the enactment of this Act.



Vote on: Smith (mo) #16 to HR 3301 Date/Time: 807pm

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS		✓	MR. BRADY	✓	
MR. DOGGETT		✓	MR. NUNES		
MR. THOMPSON		✓	MR. BUCHANAN	✓	
MR. LARSON		✓	MR. SMITH (NE)	✓	
MR. BLUMENAUER		✓	MR. MARCHANT	✓	
MR. KIND		✓	MR. REED	✓	
MR. PASCRELL		✓	MR. KELLY	✓	
MR. DAVIS		✓	MR. HOLDING	✓	
MS. SANCHEZ		✓	MR. SMITH (MO)	✓	
MR. HIGGINS		✓	MR. RICE	✓	
MS. SEWELL		✓	MR. SCHWEIKERT	✓	
MS. DELBENE		✓	MS. WALORSKI	✓	
MS. CHU		✓	MR. LAHOOD	✓	
MS. MOORE		✓	DR. WENSTRUP	✓	
MR. KILDEE		✓	MR. ARRINGTON	✓	
MR. BOYLE		✓	DR. FERGUSON	✓	
MR. BEYER		✓	MR. ESTES	✓	
MR. EVANS		✓			
MR. SCHNEIDER		✓			
MR. SUOZZI		✓			
MR. PANETTA		✓			
MS. MURPHY		✓			
MR. GOMEZ		✓			
MR. HORSFORD					
CHAIRMAN NEAL (LAST)		✓			
TOTALS			TOTALS		

24

16

Amendment to the Amendment in the Nature of a Substitute to H.R. 3301 Offered by Rep. Smith of Missouri

The amendment would prevent an increase in the death tax.

AMENDMENT

OFFERED BY Mr. Smith

Strike title II.



Amendment to the Amendment in the Nature of a Substitute to H.R. 3301 Offered by Rep. Smith of Missouri

The amendment would prevent an increase in the death tax.

AMENDMENT

OFFERED BY Mr. Smith

Strike title II.



Vote on: Rice #17 to 3301 Date/Time: 8:11 pm

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS		✓	MR. BRADY	✓	
MR. DOGGETT		✓	MR. NUNES	✓	
MR. THOMPSON		✓	MR. BUCHANAN	✓	
MR. LARSON		✓	MR. SMITH (NE)	✓	
MR. BLUMENAUER		✓	MR. MARCHANT	✓	
MR. KIND		✓	MR. REED	✓	
MR. PASCRELL		✓	MR. KELLY	✓	
MR. DAVIS		✓	MR. HOLDING	✓	
MS. SANCHEZ		✓	MR. SMITH (MO)	✓	
MR. HIGGINS		✓	MR. RICE	✓	
MS. SEWELL		✓	MR. SCHWEIKERT	✓	
MS. DELBENE		✓	MS. WALORSKI	✓	
MS. CHU		✓	MR. LAHOOD	✓	
MS. MOORE		✓	DR. WENSTRUP	✓	
MR. KILDEE		✓	MR. ARRINGTON	✓	
MR. BOYLE		✓	DR. FERGUSON	✓	
MR. BEYER		✓	MR. ESTES	✓	
MR. EVANS		✓			
MR. SCHNEIDER		✓			
MR. SUOZZI		✓			
MR. PANETTA		✓			
MS. MURPHY		✓			
MR. GOMEZ		✓			
MR. HORSFORD		✓			
CHAIRMAN NEAL (LAST)		✓			
TOTALS			TOTALS		

(23)

(17)

Amendment to the Amendment in the Nature of a Substitute to H.R. 3301 Offered by Rep. Rice of South Carolina

The amendment would modify the low-income housing credit allocation for certain disaster areas.

AMENDMENT

OFFERED BY Mr. Rice

Strike section 307 and insert the following:

1 SEC. 307. ADDITIONAL LOW-INCOME HOUSING CREDIT AL-
2 LOCATIONS FOR QUALIFIED 2017 AND 2018
3 DISASTER AREAS.

4 (a) IN GENERAL.—For purposes of section 42 of the
5 Internal Revenue Code of 1986, the State housing credit
6 ceiling for each State for calendar year 2019 shall be in-
7 creased by the lesser of—

8 (1) the aggregate housing credit dollar amount
9 allocated by the State housing credit agencies of
10 such State for such calendar year to buildings lo-
11 cated in qualified 2017 and 2018 disaster areas, or

12 (2) 50 percent of the sum of the State housing
13 credit ceilings for such State for calendar years
14 2017 and 2018.

15 (b) ALLOCATIONS TREATED AS MADE FIRST FROM
16 ADDITIONAL ALLOCATION FOR PURPOSES OF DETER-
17 MINING CARRYOVER.—For purposes of determining the
18 unused State housing credit ceiling for any calendar year
19 under section 42(h)(3)(C) of the Internal Revenue Code
20 of 1986, any increase in the State housing credit ceiling

1 under subsection (a) shall be treated as an amount de-
2 scribed in clause (ii) of such section.

3 (c) DEFINITIONS.—For purposes of this section—

4 (1) QUALIFIED 2017 AND 2018 DISASTER
5 AREAS.—The term “qualified 2017 and 2018 dis-
6 aster areas” means any area in a State which was
7 determined by the President (before January 1,
8 2019) to warrant individual or individual and public
9 assistance from the Federal Government under the
10 Robert T. Stafford Disaster Relief and Emergency
11 Assistance Act by reason of a major disaster the in-
12 cident period of which begins or ends in calendar
13 year 2017 or 2018. Notwithstanding section 301, for
14 purposes of the preceding sentence, the term “inci-
15 dent period” means the period specified by the Fed-
16 eral Emergency Management Agency as the period
17 during which the disaster occurred.

18 (2) OTHER DEFINITIONS.—Terms used in this
19 section which are also used in section 42 of the In-
20 ternal Revenue Code of 1986 shall have the same
21 meaning in this section as in such section 42.



Vote on: Doggett #18 to 3301 ^{HR} Date/Time: _____

Passed by voice vote

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS			MR. BRADY		
MR. DOGGETT			MR. NUNES		
MR. THOMPSON			MR. BUCHANAN		
MR. LARSON			MR. SMITH (NE)		
MR. BLUMENAUER			MR. MARCHANT		
MR. KIND			MR. REED		
MR. PASCRELL			MR. KELLY		
MR. DAVIS			MR. HOLDING		
MS. SANCHEZ			MR. SMITH (MO)		
MR. HIGGINS			MR. RICE		
MS. SEWELL			MR. SCHWEIKERT		
MS. DELBENE			MS. WALORSKI		
MS. CHU			MR. LAHOOD		
MS. MOORE			DR. WENSTRUP		
MR. KILDEE			MR. ARRINGTON		
MR. BOYLE			DR. FERGUSON		
MR. BEYER			MR. ESTES		
MR. EVANS					
MR. SCHNEIDER					
MR. SUOZZI					
MR. PANETTA					
MS. MURPHY					
MR. GOMEZ					
MR. HORSFORD					
CHAIRMAN					
NEAL (LAST)					
TOTALS			TOTALS		

Amendment offered by Mr. Doggett

The amendment would strike the production credit for Indian coal facilities

AMENDMENT
OFFERED BY MR. DOGGETT OF TEXAS

Strike section 128.



Vote on: Brady #19 to 3301 Date/Time: 8:35 PM 6/20

Failed by voice vote

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS			MR. BRADY		
MR. DOGGETT			MR. NUNES		
MR. THOMPSON			MR. BUCHANAN		
MR. LARSON			MR. SMITH (NE)		
MR. BLUMENAUER			MR. MARCHANT		
MR. KIND			MR. REED		
MR. PASCRELL			MR. KELLY		
MR. DAVIS			MR. HOLDING		
MS. SANCHEZ			MR. SMITH (MO)		
MR. HIGGINS			MR. RICE		
MS. SEWELL			MR. SCHWEIKERT		
MS. DELBENE			MS. WALORSKI		
MS. CHU			MR. LAHOOD		
MS. MOORE			DR. WENSTRUP		
MR. KILDEE			MR. ARRINGTON		
MR. BOYLE			DR. FERGUSON		
MR. BEYER			MR. ESTES		
MR. EVANS					
MR. SCHNEIDER					
MR. SUOZZI					
MR. PANETTA					
MS. MURPHY					
MR. GOMEZ					
MR. HORSFORD					
CHAIRMAN					
NEAL (LAST)					
TOTALS			TOTALS		

Amendment to the Amendment in the Nature of a Substitute to H.R. 3301 Offered by Rep. Brady of Texas

The amendment clarifies the alternative fuel mixture tax credit without a retroactive tax increase.

AMENDMENT
OFFERED BY MR. BRADY OF TEXAS

In section 133(b), strike paragraph (2) and insert the following:

1 (2) EFFECTIVE DATE.—The amendment made
2 by this section shall apply to fuel sold or used on or
3 after the date of the enactment of this Act.

4 (3) NO INFERENCE.—In the case of any fuel
5 sold or used before the date of the enactment of this
6 Act, no inference may be drawn from the amend-
7 ment made by paragraph (1), or the application
8 thereof, with respect to whether such fuel constitutes
9 an alternative fuel mixture within the meaning of
10 section 6426(e)(2) of the Internal Revenue Code of
11 1986.



Wenstrup
 Vote on: #20 to 331 Date/Time: 842 pm

withdrawn

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS			MR. BRADY		
MR. DOGGETT			MR. NUNES		
MR. THOMPSON			MR. BUCHANAN		
MR. LARSON			MR. SMITH (NE)		
MR. BLUMENAUER			MR. MARCHANT		
MR. KIND			MR. REED		
MR. PASCRELL			MR. KELLY		
MR. DAVIS			MR. HOLDING		
MS. SANCHEZ			MR. SMITH (MO)		
MR. HIGGINS			MR. RICE		
MS. SEWELL			MR. SCHWEIKERT		
MS. DELBENE			MS. WALORSKI		
MS. CHU			MR. LAHOOD		
MS. MOORE			DR. WENSTRUP		
MR. KILDEE			MR. ARRINGTON		
MR. BOYLE			DR. FERGUSON		
MR. BEYER			MR. ESTES		
MR. EVANS					
MR. SCHNEIDER					
MR. SUOZZI					
MR. PANETTA					
MS. MURPHY					
MR. GOMEZ					
MR. HORSFORD					
CHAIRMAN NEAL (LAST)					
TOTALS			TOTALS		

Amendment to the Amendment in the Nature of a Substitute to H.R. 3301 Offered by Rep. Wenstrup of Ohio

The amendment would make permanent the modernization of the taxation of craft beverages.

AMENDMENT

OFFERED BY MR. WENSTRUP OF OHIO

Strike section 144 and insert the following:

1 **SEC. 144. CERTAIN PROVISIONS RELATED TO BEER, WINE,**
2 **AND DISTILLED SPIRITS MADE PERMANENT.**

3 (a) **PRODUCTION PERIOD FOR BEER, WINE, AND**
4 **DISTILLED SPIRITS.—**

5 (1) **IN GENERAL.**—Paragraph (4) of section
6 263A(f) of the Internal Revenue Code of 1986, as
7 added by section 13801(a) of Public Law 115–97, is
8 amended to read as follows:

9 “(4) **EXEMPTION FOR AGING PROCESS OF**
10 **BEER, WINE, AND DISTILLED SPIRITS.**—For pur-
11 poses of this subsection, the production period shall
12 not include the aging period for—

13 “(A) beer (as defined in section 5052(a)),

14 “(B) wine (as described in section
15 5041(a)), or

16 “(C) distilled spirits (as defined in section
17 5002(a)(8)), except such spirits that are unfit
18 for use for beverage purposes.”.

19 (2) **EFFECTIVE DATE.**—The amendment made
20 by this subsection shall apply to interest costs paid

1 or accrued in calendar years beginning after Decem-
2 ber 31, 2017.

3 (b) REDUCED RATE OF EXCISE TAX ON BEER.—

4 (1) IN GENERAL.—Paragraph (1) of section
5 5051(a) of the Internal Revenue Code of 1986, as
6 amended by section 13802(a) of Public Law 115–97,
7 is amended to read as follows:

8 “(1) IN GENERAL.—

9 “(A) IMPOSITION OF TAX.—A tax is here-
10 by imposed on all beer brewed or produced, and
11 removed for consumption or sale, within the
12 United States, or imported into the United
13 States. Except as provided in paragraph (2),
14 the rate of such tax shall be—

15 “(i) \$16 on the first 6,000,000 barrels
16 of beer—

17 “(I) brewed by the brewer and
18 removed during the calendar year for
19 consumption or sale, or

20 “(II) imported by the importer
21 into the United States during the cal-
22 endar year, and

23 “(ii) \$18 on any barrels of beer to
24 which clause (i) does not apply.

1 “(B) BARREL.—For purposes of this sec-
2 tion, a barrel shall contain not more than 31
3 gallons of beer, and any tax imposed under this
4 section shall be applied at a like rate for any
5 other quantity or for fractional parts of a bar-
6 rel.”.

7 (2) REDUCED RATE FOR CERTAIN DOMESTIC
8 PRODUCTION.—Subparagraph (A) of section
9 5051(a)(2) of the Internal Revenue Code of 1986, as
10 amended by section 13802(b) of Public Law 115–97,
11 is amended—

12 (A) in the heading, by inserting “\$3.50 A
13 BARREL” before “RATE”; and

14 (B) by striking “\$7” and all that follows
15 through “January 1, 2020)” and inserting
16 “\$3.50”.

17 (3) APPLICATION OF REDUCED TAX RATE FOR
18 FOREIGN MANUFACTURERS AND IMPORTERS.—Sub-
19 section (a) of section 5051 of the Internal Revenue
20 Code of 1986, as amended by section 13802(c) of
21 Public Law 115–97, is amended—

22 (A) in subparagraph (A)(i)(II) of para-
23 graph (1), as amended by paragraph (1) of this
24 subsection, by inserting “but only if the im-
25 porter is an electing importer under paragraph

1 (4) and the barrels have been assigned to the
2 importer pursuant to such paragraph” after
3 “during the calendar year”; and

4 (B) in paragraph (4)—

5 (i) in subparagraph (A), by striking
6 “paragraph (1)(C)” and inserting “para-
7 graph (1)(A)”; and

8 (ii) in subparagraph (B), by striking
9 “The Secretary” and inserting “The Sec-
10 retary of the Treasury, in consultation
11 with the Secretary of Health and Human
12 Services and the Secretary of the Depart-
13 ment of Homeland Security,”.

14 (4) CONTROLLED GROUP AND SINGLE TAX-
15 PAYER RULES.—Paragraph (5) of section 5051(a) of
16 the Internal Revenue Code of 1986, as amended by
17 section 13802(d) of Public Law 115–97, is amended
18 by striking “paragraph (1)(C)(i)” each place it ap-
19 pears and inserting “paragraph (1)(A)(i)”.

20 (5) EFFECTIVE DATE.—The amendments made
21 by this subsection shall apply to beer removed after
22 December 31, 2017.

23 (c) TRANSFER OF BEER BETWEEN BONDED FACILI-
24 TIES.—

1 “(A) the proprietors of transferring and
2 receiving premises are independent of each
3 other and neither has a proprietary interest, di-
4 rectly or indirectly, in the business of the other,
5 and

6 “(B) the transferor has divested itself of
7 all interest in the beer so transferred and the
8 transferee has accepted responsibility for pay-
9 ment of the tax.

10 “(b) TRANSFER OF LIABILITY FOR TAX.—For pur-
11 poses of subsection (a)(3), such relief from liability shall
12 be effective from the time of removal from the transferor’s
13 bonded premises, or from the time of divestment of inter-
14 est, whichever is later.”.

15 (2) EFFECTIVE DATE.—The amendment made
16 by this subsection shall apply to any calendar quar-
17 ters beginning after December 31, 2017.

18 (d) REDUCED RATE OF EXCISE TAX ON CERTAIN
19 WINE.—

20 (1) IN GENERAL.—Section 5041(c) of the Inter-
21 nal Revenue Code of 1986, as amended by section
22 13804 of Public Law 115–97, is amended—

23 (A) in the heading, by striking “FOR
24 SMALL DOMESTIC PRODUCERS”;

1 (B) by amending paragraph (1) to read as
2 follows:

3 “(1) ALLOWANCE OF CREDIT.—

4 “(A) IN GENERAL.—There shall be allowed
5 as a credit against any tax imposed by this title
6 (other than chapters 2, 21, and 22) an amount
7 equal to the sum of—

8 “(i) \$1 per wine gallon on the first
9 30,000 wine gallons of wine, plus

10 “(ii) 90 cents per wine gallon on the
11 first 100,000 wine gallons of wine to which
12 clause (i) does not apply, plus

13 “(iii) 53.5 cents per wine gallon on
14 the first 620,000 wine gallons of wine to
15 which clauses (i) and (ii) do not apply,

16 which are produced by the producer and re-
17 moved during the calendar year for consump-
18 tion or sale, or which are imported by the im-
19 porter into the United States during the cal-
20 endar year.

21 “(B) ADJUSTMENT OF CREDIT FOR HARD
22 CIDER.—In the case of wine described in sub-
23 section (b)(6), subparagraph (A) of this para-
24 graph shall be applied—

1 “(i) in clause (i) of such subpara-
2 graph, by substituting ‘6.2 cents’ for ‘\$1’,

3 “(ii) in clause (ii) of such subpara-
4 graph, by substituting ‘5.6 cents’ for ‘90
5 cents’, and

6 “(iii) in clause (iii) of such subpara-
7 graph, by substituting ‘3.3 cents’ for ‘53.5
8 cents.’.”;

9 (C) by striking paragraphs (2) and (8);

10 (D) by redesignating paragraphs (3)
11 through (6) as paragraphs (2) through (5), re-
12 spectively;

13 (E) by redesignating paragraph (9) as
14 paragraph (6); and

15 (F) by amending paragraph (7) to read as
16 follows:

17 “(7) REGULATIONS.—The Secretary may pre-
18 scribe such regulations as may be necessary to carry
19 out the purposes of this subsection, including regula-
20 tions to ensure proper calculation of the credit pro-
21 vided in this subsection.”.

22 (2) ALLOWANCE OF CREDIT FOR FOREIGN MAN-
23 UFACTURERS AND IMPORTERS.—Subsection (c) of
24 section 5041 of the Internal Revenue Code of 1986,
25 as amended by paragraph (1), is amended—

1 (A) in subparagraph (A) of paragraph (1),
2 by inserting “but only if the importer is an
3 electing importer under paragraph (6) and the
4 wine gallons of wine have been assigned to the
5 importer pursuant to such paragraph” after
6 “into the United States during the calendar
7 year”; and

8 (B) in paragraph (6)—

9 (i) in subparagraph (A), by striking
10 “paragraph (8)” and inserting “paragraph
11 (1)”;

12 (ii) in subparagraph (B), by striking
13 “The Secretary” and inserting “The Sec-
14 retary of the Treasury, in consultation
15 with the Secretary of Health and Human
16 Services and the Secretary of the Depart-
17 ment of Homeland Security,”; and

18 (iii) in subparagraph (C), by striking
19 “paragraph (4)” and inserting “paragraph
20 (3)”.

21 (3) EFFECTIVE DATE.—The amendments made
22 by this subsection shall apply to wine removed after
23 December 31, 2017.

24 (e) ADJUSTMENT OF ALCOHOL CONTENT LEVEL FOR
25 APPLICATION OF EXCISE TAX RATES.—

1 (1) IN GENERAL.—Paragraphs (1) and (2) of
2 section 5041(b) of the Internal Revenue Code of
3 1986, as amended by section 13805 of Public Law
4 115–97, are each amended by striking “14 percent”
5 and all that follows through “January 1, 2020” and
6 inserting “16 percent”.

7 (2) EFFECTIVE DATE.—The amendments made
8 by this subsection shall apply to wine removed after
9 December 31, 2017.

10 (f) DEFINITION OF MEAD AND LOW ALCOHOL BY
11 VOLUME WINE.—

12 (1) IN GENERAL.—Subsection (h) of section
13 5041 of the Internal Revenue Code of 1986, as
14 added by section 13806 of Public Law 115–97, is
15 amended—

16 (A) in paragraph (2), by striking “the Sec-
17 retary shall” each place it appears and insert-
18 ing “the Secretary may”; and

19 (B) by striking paragraph (3).

20 (2) EFFECTIVE DATE.—The amendments made
21 by this subsection shall apply to wine removed after
22 December 31, 2017.

23 (g) REDUCED RATE OF EXCISE TAX ON CERTAIN
24 DISTILLED SPIRITS.—

1 (C) by striking “bulk distilled spirits for”
2 and inserting “distilled spirits for”.

3 (2) EFFECTIVE DATE.—The amendments made
4 by this subsection shall apply to distilled spirits
5 transferred in bond after December 31, 2017.

6 (i) SIMPLIFICATION OF RULES REGARDING
7 RECORDS, STATEMENTS, AND RETURNS.—

8 (1) IN GENERAL.—Subsection (a) of section
9 5555 of the Internal Revenue Code of 1986 is
10 amended by striking “For calendar quarters begin-
11 ning after the date of the enactment of this sen-
12 tence, and before January 1, 2020, the Secretary”
13 and inserting “The Secretary”.

14 (2) EFFECTIVE DATE.—The amendments made
15 by this subsection shall apply to any calendar quar-
16 ters beginning after February 9, 2018.



Vote on: Schweikert ^{HR} #21 to 3301 Date/Time: 8:45 PM 6/20

Withdrawn

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS			MR. BRADY		
MR. DOGGETT			MR. NUNES		
MR. THOMPSON			MR. BUCHANAN		
MR. LARSON			MR. SMITH (NE)		
MR. BLUMENAUER			MR. MARCHANT		
MR. KIND			MR. REED		
MR. PASCRELL			MR. KELLY		
MR. DAVIS			MR. HOLDING		
MS. SANCHEZ			MR. SMITH (MO)		
MR. HIGGINS			MR. RICE		
MS. SEWELL			MR. SCHWEIKERT		
MS. DELBENE			MS. WALORSKI		
MS. CHU			MR. LAHOOD		
MS. MOORE			DR. WENSTRUP		
MR. KILDEE			MR. ARRINGTON		
MR. BOYLE			DR. FERGUSON		
MR. BEYER			MR. ESTES		
MR. EVANS					
MR. SCHNEIDER					
MR. SUOZZI					
MR. PANETTA					
MS. MURPHY					
MR. GOMEZ					
MR. HORSFORD					
CHAIRMAN NEAL (LAST)					
TOTALS			TOTALS		

Amendment to the Amendment in the Nature of a Substitute to H.R. 3301 Offered by Rep. Schweikert of Arizona

The amendment would provide tax incentives for certain energy-producing activities.

Vote on: Brady #22 to HR 3301 Date/Time: 8:47 PM

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS		✓	MR. BRADY	✓	
MR. DOGGETT		✓	MR. NUNES	✓	
MR. THOMPSON		✓	MR. BUCHANAN	✓	
MR. LARSON		✓	MR. SMITH (NE)	✓	
MR. BLUMENAUER		✓	MR. MARCHANT	✓	
MR. KIND		✓	MR. REED	✓	
MR. PASCRELL		✓	MR. KELLY	✓	
MR. DAVIS		✓	MR. HOLDING	✓	
MS. SANCHEZ		✓	MR. SMITH (MO)	✓	
MR. HIGGINS		✓	MR. RICE	✓	
MS. SEWELL		✓	MR. SCHWEIKERT	✓	
MS. DELBENE		✓	MS. WALORSKI	✓	
MS. CHU		✓	MR. LAHOOD	✓	
MS. MOORE		✓	DR. WENSTRUP	✓	
MR. KILDEE		✓	MR. ARRINGTON	✓	
MR. BOYLE		✓	DR. FERGUSON	✓	
MR. BEYER		✓	MR. ESTES	✓	
MR. EVANS		✓			
MR. SCHNEIDER		✓			
MR. SUOZZI		✓			
MR. PANETTA		✓			
MS. MURPHY		✓			
MR. GOMEZ		✓			
MR. HORSFORD		✓			
CHAIRMAN NEAL (LAST)		✓			
TOTALS			TOTALS		

(25)

(17)

Amendment to the Amendment in the Nature of a Substitute to H.R. 3301 Offered by Rep. Brady of Texas

The amendment would modify the discharge of acquisition indebtedness not includible in gross income.

HR

Vote on: Smith #23 to 3301 Date/Time: 8:54 PM
 (NE) withdrawn

Representative	Yea	Nay	Representative	Yea	Nay
MR. LEWIS			MR. BRADY		
MR. DOGGETT			MR. NUNES		
MR. THOMPSON			MR. BUCHANAN		
MR. LARSON			MR. SMITH (NE)		
MR. BLUMENAUER			MR. MARCHANT		
MR. KIND			MR. REED		
MR. PASCRELL			MR. KELLY		
MR. DAVIS			MR. HOLDING		
MS. SANCHEZ			MR. SMITH (MO)		
MR. HIGGINS			MR. RICE		
MS. SEWELL			MR. SCHWEIKERT		
MS. DELBENE			MS. WALORSKI		
MS. CHU			MR. LAHOOD		
MS. MOORE			DR. WENSTRUP		
MR. KILDEE			MR. ARRINGTON		
MR. BOYLE			DR. FERGUSON		
MR. BEYER			MR. ESTES		
MR. EVANS					
MR. SCHNEIDER					
MR. SUOZZI					
MR. PANETTA					
MS. MURPHY					
MR. GOMEZ					
MR. HORSFORD					
<i>CHAIRMAN</i>					
<i>NEAL (LAST)</i>					
TOTALS			TOTALS		

Amendment by Mr. Smith of Nebraska to the Amendment in the Nature of a Substitute to H.R. 3301, the "Taxpayer Certainty and Disaster Tax Relief Act Of 2019"

The amendment would strike the extension of the wind energy production tax credit, which the wind industry and other stakeholders agreed would end in 2019.