

of the rules of each House, respectively but applicable only with respect to the procedure to be followed in that House in the case of bill under this section, and it supersedes other rules only to the extent that it is inconsistent with such rules; and

(B) with full recognition of the constitutional right of either House to change the rules (so far as they relate to the procedure of that House) at any time, in the same manner, and to the same extent as in the case of any other rule of that House.

SEC. 2. EFFECTIVE PERIOD.

This resolution shall be effective until fiscal year 2020 or the fiscal year spending levels are returned to fiscal year 2007 levels whichever date first occurs.

AMENDMENTS SUBMITTED AND PROPOSED

SA 3723. Mr. COBURN submitted an amendment intended to be proposed to amendment SA 3721 proposed by Mr. BAUCUS to the bill H.R. 4851, to provide a temporary extension of certain programs, and for other purposes.

SA 3724. Mr. MCCAIN submitted an amendment intended to be proposed by him to the bill H.R. 4851, supra; which was ordered to lie on the table.

SA 3725. Mr. COBURN submitted an amendment intended to be proposed to amendment SA 3721 proposed by Mr. BAUCUS to the bill H.R. 4851, supra; which was ordered to lie on the table.

SA 3726. Mr. COBURN proposed an amendment to amendment SA 3721 proposed by Mr. BAUCUS to the bill H.R. 4851, supra.

SA 3727. Mr. COBURN proposed an amendment to amendment SA 3721 proposed by Mr. BAUCUS to the bill H.R. 4851, supra.

TEXT OF AMENDMENTS

SA 3723. Mr. COBURN submitted an amendment intended to be proposed to amendment SA 3721 proposed by Mr. BAUCUS to the bill H.R. 4851, to provide a temporary extension of certain programs, and for other purposes; as follows:

At the end of the bill, insert the following:
SEC. ____ . RESCISSION OF UNSPENT AND UNCOMMITTED FEDERAL FUNDS.

(a) IN GENERAL.—Notwithstanding any other provision of law, of all available unobligated Federal funds, the greater of \$20,000,000,000 and the amount determined necessary under the Statutory Pay-As-You-Go Act of 2010 (Public Law 111-139; 124 Stat. 8) to offset the budgetary effect of this Act, excluding this section, in appropriated discretionary unexpired funds are rescinded.

(b) IMPLEMENTATION.—Not later than 60 days after the date of enactment of this Act, the Director of the Office of Management and Budget shall—

(1) identify the accounts and amounts rescinded to implement subsection (a); and

(2) submit a report to the Secretary of the Treasury and Congress of the accounts and amounts identified under paragraph (1) for rescission.

SA 3724. Mr. MCCAIN submitted an amendment intended to be proposed by him to the bill H.R. 4851, to provide a temporary extension of certain programs, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place insert the following:

SEC. ____ . SENSE OF THE SENATE REGARDING A VALUE ADDED TAX.

It is the sense of the Senate that the Value Added Tax is a massive tax increase that will cripple families on fixed income and only further push back America's economic recovery.

SA 3725. Mr. COBURN submitted an amendment intended to be proposed to amendment SA 3721 proposed by Mr. BAUCUS to the bill H.R. 4851, to provide a temporary extension of certain programs, and for other purposes; which was ordered to lie on the table; as follows:

At the end of the amendment, insert the following:

TITLE II—OFFSETS FOR THE ACT

Subtitle A—Discretionary Spending

SEC. 211. RESCISSION OF UNSPENT AND UNCOMMITTED FEDERAL FUNDS.

(a) IN GENERAL.—Notwithstanding any other provision of law, of all available unobligated Federal funds, the greater of \$10,000,000,000 and the amount determined necessary under the Statutory Pay-As-You-Go Act of 2010 (Public Law 111-139; 124 Stat. 8) to offset the budgetary effect of this Act, excluding this section, in appropriated discretionary unexpired funds are rescinded.

(b) IMPLEMENTATION.—Not later than 60 days after the date of enactment of this Act, the Director of the Office of Management and Budget shall—

(1) identify the accounts and amounts rescinded to implement subsection (a); and

(2) submit a report to the Secretary of the Treasury and Congress of the accounts and amounts identified under paragraph (1) for rescission.

Subtitle B—Revenue Offset Provisions

SEC. 221. AMENDMENT OF 1986 CODE.

Except as otherwise expressly provided, whenever in this title an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

SEC. 222. INFORMATION REPORTING FOR RENTAL PROPERTY EXPENSE PAYMENTS.

(a) IN GENERAL.—Section 6041 is amended by adding at the end the following new subsection:

“(h) TREATMENT OF RENTAL PROPERTY EXPENSE PAYMENTS.—

“(1) IN GENERAL.—For purposes of subsection (a), a person receiving rental income from real estate (other than a qualified residence) shall be considered to be engaged in a trade or business of renting property.

“(2) QUALIFIED RESIDENCE.—For purposes of paragraph (1), the term ‘qualified residence’ means—

“(A) the principal residence (within the meaning of section 121) of the taxpayer, and

“(B) 1 other residence of the taxpayer which is selected by the taxpayer for purposes of this subsection for the taxable year and which is used by the taxpayer as a residence (within the meaning of section 280A(d)(1)).”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to payments made after December 31, 2010.

SEC. 223. CRUDE TALL OIL INELIGIBLE FOR CELLULOSIC BIOFUEL PRODUCER CREDIT.

(a) IN GENERAL.—Section 40(B)(6)(E) is amended by adding at the end the following new clause:

“(iv) EXCLUSION OF CERTAIN PROCESSED FUELS WITH A HIGH ACID CONTENT.—The term ‘cellulosic biofuel’ shall not include any

processed fuel with an acid number greater than 25. For purposes of the preceding sentence, the term ‘processed fuel’ means any fuel other than a fuel—

“(I) more than 4 percent of which (determined by weight) is any combination of water and sediment, or

“(II) the ash content of which is more than 1 percent (determined by weight).”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to fuels sold or used on or after January 1, 2010.

SEC. 224. ELIMINATION OF ADVANCE REFUNDABILITY OF EARNED INCOME CREDIT.

(a) IN GENERAL.—Section 3507, subsection (g) of section 32, and paragraph (7) of section 6051(a) are repealed.

(b) CONFORMING AMENDMENTS.—

(1) Section 6012(a) is amended by striking paragraph (8) and by redesignating paragraph (9) as paragraph (8).

(2) Section 6302 is amended by striking subsection (i).

(c) EFFECTIVE DATE.—The repeals and amendments made by this section shall apply to taxable years beginning after December 31, 2010.

SEC. 225. UNEMPLOYMENT INSURANCE PROGRAM INTEGRITY.

(a) REPORTING OF FIRST DAY OF EARNINGS TO DIRECTORY OF NEW HIRES.—

(1) IN GENERAL.—Section 453A(b)(1)(A) of the Social Security Act (42 U.S.C. 653a(b)(1)(A)) is amended by inserting “the date services for remuneration were first performed by the employee,” after “of the employee.”.

(2) REPORTING FORMAT AND METHOD.—Section 453A(c) of the Social Security Act (42 U.S.C. 653a(c)) is amended by inserting “, to the extent practicable,” after “Each report required by subsection (b) shall”.

(3) EFFECTIVE DATE.—

(A) IN GENERAL.—Subject to subparagraph (B), the amendments made by this subsection shall take effect 6 months after the date of enactment of this Act.

(B) COMPLIANCE TRANSITION PERIOD.—If the Secretary of Health and Human Services determines that State legislation (other than legislation appropriating funds) is required in order for a State plan under part D of title IV of the Social Security Act to meet the additional requirements imposed by the amendment made by paragraph (1), the plan shall not be regarded as failing to meet such requirements before the first day of the second calendar quarter beginning after the close of the first regular session of the State legislature that begins after the effective date of such amendment. If the State has a 2-year legislative session, each year of the session is deemed to be a separate regular session of the State legislature.

(b) EXTENSION AND MODIFICATION OF COLLECTION OF PAST-DUE DEBT FOR ERRONEOUS PAYMENT OF UNEMPLOYMENT COMPENSATION.—

(1) PERMANENT EXTENSION.—Subsection (f) of section 6402 is amended by striking paragraph (8).

(2) COLLECTION IN ALL STATES.—Subsection (f) of section 6402, as amended by paragraph (1), is amended by striking paragraph (3) and redesignating paragraphs (4) through (7) as paragraphs (3) through (6), respectively.

(3) COLLECTION FOR REASONS OTHER THAN FRAUD.—

(A) IN GENERAL.—Paragraph (4) of section 6402(f), as redesignated by paragraph (2), is amended by striking “due to fraud” each place it appears.

(B) CONFORMING AMENDMENTS.—Section 6402(f) is amended—

(i) in paragraph (3), as redesignated by paragraph (2)—

(I) by striking “or due to fraud” in subparagraph (B), and