

“(B) PARTICULAR PROJECTS.—Of the dollar amount in subparagraph (A), the Secretary is authorized to certify—

“(i) \$800,000,000 for integrated gasification combined cycle projects the application for which is submitted during the period described in paragraph (2)(A)(i),

“(ii) \$500,000,000 for projects which use other advanced coal-based generation technologies the application for which is submitted during the period described in paragraph (2)(A)(i), and

“(iii) \$500,000,000 for integrated gasification combined cycle projects the application for which is submitted during the period described in paragraph (2)(A)(ii).”

(c) APPLICATION PERIOD FOR ADDITIONAL PROJECTS.—Subparagraph (A) of section 48A(d)(2) of the Internal Revenue Code of 1986 (relating to certification) is amended to read as follows:

“(A) APPLICATION PERIOD.—Each applicant for certification under this paragraph shall submit an application meeting the requirements of subparagraph (B). An applicant may only submit an application—

“(i) for an allocation from the dollar amount specified in clause (i) or (ii) of paragraph (3)(A) during the 3-year period beginning on the date the Secretary establishes the program under paragraph (1), and

“(ii) for an allocation from the dollar amount specified in paragraph (3)(A)(iii) during the 3-year period beginning at the termination of the period described in clause (i).”

(d) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the amendments made by section 1307 of the Energy Policy Act of 2005.

SEC. 204. EXTENSION AND EXPANSION OF QUALIFYING GASIFICATION PROJECT CREDIT.

(a) IN GENERAL.—Section 48B(d)(1) of the Internal Revenue Code of 1986 (relating to qualifying gasification project program) is amended by striking “\$350,000,000” and inserting “\$850,000,000”.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect as if included in the amendments made by section 1307 of the Energy Policy Act of 2005.

Subtitle B—Domestic Fossil Fuel Security

SEC. 211. EXTENSION OF ELECTION TO EXPENSE CERTAIN REFINERIES.

(a) IN GENERAL.—Section 179C(c)(1) of the Internal Revenue Code of 1986 (defining qualified refinery property) is amended—

(1) by striking “and before January 1, 2012” in subparagraph (B) and inserting “and, in the case of any qualified refinery described in subsection (d)(1), before January 1, 2012”, and

(2) by inserting “if described in subsection (d)(1)” after “of which” in subparagraph (F)(i).

(b) CONFORMING AMENDMENT.—Subsection (d) of section 179C of the Internal Revenue Code of 1986 is amended to read as follows:

“(d) QUALIFIED REFINERY.—For purposes of this section, the term ‘qualified refinery’ means any refinery located in the United States which is designed to serve the primary purpose of processing liquid fuel from—

“(1) crude oil, or

“(2) qualified fuels (as defined in section 45K(c)).”

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the amendment made by section 1323(a) of the Energy Policy Act of 2005.

Subtitle C—Conservation and Energy Efficiency Provisions

SEC. 221. EXTENSION OF ENERGY EFFICIENT COMMERCIAL BUILDINGS DEDUCTION.

Section 179D(h) of the Internal Revenue Code of 1986 (relating to termination) is

amended by striking “2007” and inserting “2010”.

SEC. 222. EXTENSION OF NEW ENERGY EFFICIENT HOME CREDIT.

(a) IN GENERAL.—Subsection (g) of section 45L of the Internal Revenue Code of 1986 (relating to new energy efficient home credit) is amended to read as follows:

“(g) TERMINATION.—This section shall not apply to—

“(1) any qualified new energy efficient home meeting the energy saving requirements of subsection (c)(1) acquired after December 31, 2010, and

“(2) any qualified new energy efficient home meeting the energy saving requirements of paragraph (2) or (3) of subsection (c) acquired after December 31, 2007.”

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect as if included in the amendments made by section 1332 of the Energy Policy Act of 2005.

SEC. 223. EXTENSION OF RESIDENTIAL ENERGY EFFICIENT PROPERTY CREDIT.

Section 25D(g) of the Internal Revenue Code of 1986 (relating to termination) is amended by striking “2007” and inserting “2010”.

SEC. 224. EXTENSION OF CREDIT FOR BUSINESS INSTALLATION OF QUALIFIED FUEL CELLS AND STATIONARY MICROTURBINE POWER PLANTS.

Sections 48(c)(1)(E) and 48(c)(2)(E) of the Internal Revenue Code of 1986 (relating to termination) are each amended by striking “2007” and inserting “2010”.

SEC. 225. EXTENSION OF BUSINESS SOLAR INVESTMENT TAX CREDIT.

Sections 48(a)(2)(A)(i)(II) and 48(a)(3)(A)(ii) of the Internal Revenue Code of 1986 (relating to termination) are each amended by striking “2008” and inserting “2011”.

Subtitle D—Alternative Fuels and Vehicles Incentives

SEC. 231. EXTENSION OF EXCISE TAX PROVISIONS AND INCOME TAX CREDIT FOR BIODIESEL AND ALTERNATIVE FUELS.

(a) BIODIESEL.—Sections 40A(g), 6426(c)(6), and 6427(e)(5)(B) of the Internal Revenue Code of 1986 are each amended by striking “2008” and inserting “2010”.

(b) ALTERNATIVE FUEL.—

(1) FUELS.—Sections 6426(d)(4) and 6427(e)(5)(C) of the Internal Revenue Code of 1986 are each amended by striking “September 30, 2009” and inserting “December 31, 2010”.

(2) REFUELING PROPERTY.—Section 30C(g) of such Code is amended by striking “2009” and inserting “2010”.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect on January 1, 2007.

SEC. 232. EXCEPTION FROM DEPRECIATION LIMITATION FOR CERTAIN ALTERNATIVE AND ELECTRIC PASSENGER AUTOMOBILES.

(a) IN GENERAL.—Paragraph (1) of section 280F(a) of the Internal Revenue Code of 1986 (relating to limitation) is amended by adding at the end the following new subparagraph:

“(D) SPECIAL RULE FOR CERTAIN ALTERNATIVE MOTOR VEHICLES AND QUALIFIED ELECTRIC VEHICLES.—Subparagraph (A) shall not apply to any motor vehicle for which a credit is allowable under section 30 or 30B.”

(b) CONFORMING AMENDMENT.—Subparagraph (C) of section 280F(a)(1) of the Internal Revenue Code of 1986 is amended by striking clause (ii) and by redesignating clause (iii) as clause (ii).

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after the date of the enactment of this Act.

SUBMITTED RESOLUTIONS

SENATE RESOLUTION 394—EXPRESSING THE SENSE OF THE SENATE THAT ALL PEOPLE IN THE UNITED STATES SHOULD PARTICIPATE IN A MOMENT OF SILENCE TO REFLECT UPON THE SERVICE AND SACRIFICE OF MEMBERS OF THE ARMED FORCES BOTH AT HOME AND ABROAD

Ms. STABENOW submitted the following resolution; which was referred to the Committee on Armed Services:

S. RES. 394

Whereas it was through the brave and noble efforts of the forefathers of the United States that the United States first gained freedom and became a sovereign country;

Whereas there are more than 1,300,000 active component and more than 1,100,000 reserve component members of the Armed Forces serving the Nation in support and defense of the values and freedom that all people in the United States cherish;

Whereas the members of the Armed Forces deserve the utmost respect and admiration of the people of the United States for putting their lives in danger for the sake of the freedoms enjoyed by all people of the United States;

Whereas members of the Armed Forces are defending freedom and democracy around the globe and are playing a vital role in protecting the safety and security of all the people of the United States;

Whereas the United States officially celebrates and honors the accomplishments and sacrifices of veterans, patriots, and leaders who fought for freedom, but does not yet officially pay tribute to those who currently serve in the Armed Forces;

Whereas all people of the United States should participate in a moment of silence to support the troops; and

Whereas March 26th, 2006, is designated as “National Support the Troops Day”: Now, therefore, be it

Resolved, That it is the sense of the Senate that all people in the United States should participate in a moment of silence to reflect upon the service and sacrifice of members of the Armed Forces both at home and abroad.

SENATE RESOLUTION 395—ESTABLISHING THE AMERICAN COMPETITIVENESS THROUGH EDUCATION (ACE) RESOLUTION

Mr. HARKIN (for himself, Mr. KENNEDY, Mr. REID, Mrs. BOXER, Mrs. MURRAY, Ms. STABENOW, and Mr. MENENDEZ) submitted the following resolution; which was referred to the Committee on Health, Education, Labor, and Pensions:

S. RES. 395

Whereas the economy and future of the United States depend on maintaining a highly skilled and educated workforce with the ability to compete in an increasingly high-tech global economy;

Whereas millions of hard-working middle-class families now struggle to afford the rising cost of higher education, which averages \$12,127 per year at a public 4-year college and \$29,026 per year at a private 4-year college for the 2005–2006 school year;

Whereas between 2000 and 2005, the cost of tuition and fees increased 57 percent at public 4-year colleges and 32 percent at private 4-year colleges;