

Meeks (NY) Reichert
 Melancon Renzi
 Mica Reynolds
 Miller (FL) Rogers (AL)
 Miller (MI) Rogers (KY)
 Miller, Gary Rogers (MI)
 Moore (KS) Rohrabacher
 Moran (KS) Ros-Lehtinen
 Murphy Ross
 Musgrave Rothman
 Myrick Royce
 Ney Ruppertsberger
 Norwood Rush
 Nunes Ryan (WI)
 Nussle Ryun (KS)
 Oberstar Sabo
 Osborne Saxton
 Otter Schmidt
 Pearce Schwarz (MI)
 Pence Scott (GA)
 Peterson (MN) Sensenbrenner
 Peterson (PA) Sessions
 Petri Shadegg
 Pickering Shaw
 Pitts Shays
 Platts Sherwood
 Pombo Shimkus
 Porter Shuster
 Price (GA) Simmons
 Pryce (OH) Simpson
 Putnam Skelton
 Radanovich Smith (NJ)
 Rahall Smith (TX)
 Ramstad Sodrel
 Regula Souder
 Rehberg Stearns

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE
 The SPEAKER pro tempore (during the vote). Members are advised there are 2 minutes remaining in this vote.

□ 2334

Mr. HALL changed his vote from “aye” to “no.”

So the bill was passed.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

PERSONAL EXPLANATION

Ms. GRANGER. Mr. Speaker, on rollcall No. 422, passage of H.R. 4, the Pension Protection Act, I inadvertently pressed the “aye” button. I meant to vote “no” and would like the RECORD to reflect that.

CONGRATULATING THE INTERNATIONAL AIDS VACCINE INITIATIVE

The SPEAKER pro tempore. The unfinished business is the question of suspending the rules and agreeing to the resolution, H. Res. 844, as amended.

The Clerk read the title of the resolution.

The SPEAKER pro tempore. The question is on the motion offered by the gentlewoman from Florida (Ms. ROS-LEHTINEN) that the House suspend the rules and agree to the resolution, H. Res. 844, as amended, on which the yeas and nays are ordered.

This will be a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 407, nays 0, not voting 25, as follows:

[Roll No. 423]

YEAS—407

NOES—131

Abercrombie Hastings (FL)
 Allen Hensarling
 Andrews Hinchey
 Baldwin Hinojosa
 Barton (TX) Holden
 Becerra Holt
 Berkley Honda
 Berman Hoyer
 Bishop (NY) Inslee
 Bonilla Jackson (IL)
 Brady (PA) Jackson-Lee
 Brady (TX) (TX)
 Brown (OH) Johnson, E. B.
 Brown, Corrine Johnson, Sam
 Burgess Jones (OH)
 Capps Kanjorski
 Capuano Kennedy (RI)
 Cardin Kucinich
 Carnahan Langevin
 Carter Lantos
 Conaway Ackerman
 Costello Larson (CT)
 Culberson Lee
 Cummings Lofgren, Zoe
 Davis (CA) Lowey
 Davis (FL) Maloney
 Davis (IL) Markey
 DeGette McCaul (TX)
 DeLauro McDermott
 Doggett McGovern
 Doyle McNulty
 Edwards Michaud
 Eshoo Millender-
 Etheridge McDonald
 Farr Miller (NC)
 Fattah Miller, George
 Filner Mollohan
 Flake Moore (WI)
 Frank (MA) Moran (VA)
 Gonzalez Murtha
 Green, Al Nadler
 Green, Gene Napolitano
 Grijalva Neal (MA)
 Gutierrez Neugebauer
 Hall Obey

Oliver Ortiz
 Owens
 Pallone
 Pascrell
 Pastor
 Paul
 Pelosi
 Poe
 Pomeroy
 Price (NC)
 Rangel
 Reyes
 Roybal-Allard
 Ryan (OH)
 Sánchez, Linda
 T.
 Sanchez, Loretta
 Sanders
 Schakowsky
 Schiff
 Schwartz (PA)
 Scott (VA)
 Serrano
 Sherman
 Slaughter
 Smith (WA)
 Snyder
 Solis
 Spratt
 Taylor (MS)
 Thornberry
 Barrow
 Bartlett (MD)
 Barton (TX)
 Cannon
 Bass
 Cantor
 Capito
 Capps
 Capuano
 Cardin
 Cardoza
 Carnahan
 Carter
 Case
 Bilbray
 Bishop (GA)
 Bishop (NY)
 Bishop (UT)
 Blackburn
 Blumenauer
 Blunt
 Boehner
 Bonilla
 Bonner
 Bono
 Boozman
 Boren
 Boswell
 Boucher
 Boustany
 Boyd

Abercrombie Bradley (NH)
 Ackerman Bradley (PA)
 Aderholt Brady (TX)
 Akin Brown (OH)
 Alexander Brown (SC)
 Allen Brown, Corrine
 Andrews Brown-Waite,
 Bachus Ginny
 Baird Burgess
 Baker Burton (IN)
 Baldwin Butterfield
 Barrett (SC) Calvert
 Barrow Camp (MI)
 Bartlett (MD) Campbell (CA)
 Barton (TX) Cannon
 Bass Cantor
 Bean Capito
 Beauprez Capps
 Becerra Capuano
 Berkley Cardin
 Berman Cardoza
 Berry Carnahan
 Biggert Carter
 Bilbray Case
 Bishop (GA) Castle
 Bishop (NY) Chabot
 Bishop (UT) Chandler
 Blackburn Chocola
 Blumenauer Cleaver
 Blunt Clyburn
 Boehner Cole (OK)
 Bonilla Conaway
 Bonner Conyers
 Bono Cooper
 Boozman Costa
 Boren Costello
 Boswell Cramer
 Boucher Crenshaw
 Boustany Crowley
 Boyd Cubin

Flake
 Foley
 Forbes
 Ford
 Fortenberry
 Fossella
 Foxx
 Frank (MA)
 Franks (AZ)
 Frelinghuysen
 Gallegly
 Garrett (NJ)
 Gerlach
 Gibbons
 Gilchrest
 Gillmor
 Gingrey
 Gonzalez
 Goode
 Goodlatte
 Granger
 Graves
 Green (WI)
 Green, Al
 Green, Gene
 Grijalva
 Gutierrez
 Gutknecht
 Hall
 Harman
 Harris
 Hart
 Hastings (FL)
 Hastings (WA)
 Hayes
 Hayworth
 Hefley
 Hensarling
 Herger
 Herseth
 Higgins
 Hinchey
 Hinojosa
 Hobson
 Hoekstra
 Holden
 Holt
 Honda
 Hooley
 Hostettler
 Hoyer
 Hulshof
 Hunter
 Hyde
 Inglis (SC)
 Inslee
 Israel
 Issa
 Jackson (IL)
 Jackson-Lee
 (TX)
 Jefferson
 Jenkins
 Jindal
 Johnson (CT)
 Johnson (IL)
 Johnson, E. B.
 Johnson, Sam
 Jones (OH)
 Kanjorski
 Kaptur
 Keller
 Kelly
 Kennedy (MN)
 Kennedy (RI)
 Kildee
 Kilpatrick (MI)
 Kind
 King (IA)
 King (NY)
 Kingston
 Kirk
 Kline
 Knollenberg
 Kolbe
 Kucinich
 Kuhl (NY)
 LaHood
 Langevin
 Lantos
 Larsen (WA)
 Larson (CT)
 Latham
 LaTourette
 Leach
 Lee
 Levin
 Lewis (CA)

Lewis (KY)
 Lipinski
 LoBiondo
 Lofgren, Zoe
 Lowey
 Lucas
 Lungren, Daniel
 E.
 Lynch
 Mack
 Maloney
 Manzullo
 Markey
 Marshall
 Matheson
 Matsui
 McCarthy
 McCaul (TX)
 McCollum (MN)
 McCotter
 McCrery
 McDermott
 McGovern
 McHenry
 McHugh
 McIntyre
 McKeon
 McMorris
 McNulty
 Meek (FL)
 Meeks (NY)
 Melancon
 Mica
 Michaud
 Millender-
 McDonald
 Miller (FL)
 Miller (MI)
 Miller (NC)
 Miller, Gary
 Miller, George
 Mollohan
 Moore (KS)
 Moore (WI)
 Moran (KS)
 Moran (VA)
 Murphy
 Murtha
 Musgrave
 Myrick
 Nadler
 Napolitano
 Neal (MA)
 Neugebauer
 Ney
 Norwood
 Nunes
 Issa
 Obey
 Obey
 Oliver
 Ortiz
 Osborne
 Otter
 Owens
 Pallone
 Pascrell
 Pastor
 Paul
 Pearce
 Pelosi
 Peterson (MN)
 Peterson (PA)
 Petri
 Pickering
 Pitts
 Platts
 Poe
 Pombo
 Pomeroy
 Porter
 Price (GA)
 Price (NC)
 Pryce (OH)
 Putnam
 Radanovich
 Rahall
 Ramstad
 Rangel
 Regula
 Rehberg
 Reichert
 Renzi
 Reyes
 Reynolds
 Rogers (AL)
 Rogers (KY)

ANSWERED “PRESENT”—1

Baird

NOT VOTING—22

Baca
 Bilirakis
 Boehlert
 Buyer
 Carson
 Coble
 Davis, Jo Ann
 Deal (GA)

Evans
 Gohmert
 Gordon
 Istook
 Jones (NC)
 Lewis (GA)
 Linder
 McKinney

Meehan
 Northup
 Oxley
 Payne
 Salazar
 Stark

Rogers (MI)
 Rohrabacher
 Ros-Lehtinen
 Ross
 Rothman
 Roybal-Allard
 Royce
 Ruppertsberger
 Rush
 Ryan (OH)
 Ryan (WI)
 Ryun (KS)
 Sabo
 Sánchez, Linda
 T.
 Sanchez, Loretta
 Sanders
 Saxton
 Schakowsky
 Schiff
 Schmidt
 Schwartz (PA)
 Schwarz (MI)
 Scott (GA)
 Scott (VA)
 Sensenbrenner
 Serrano
 Sessions
 Shadegg
 Shaw
 Shays
 Sherman
 Sherwood
 Shimkus
 Shuster
 Simmons
 Simpson
 Skelton
 Slaughter
 Smith (NJ)
 Smith (TX)
 Smith (WA)
 Snyder
 Sodrel
 Souder
 Spratt
 Stearns
 Strickland
 Stupak
 Sullivan
 Sweeney
 Tancred
 Tanner
 Tauscher
 Taylor (MS)
 Taylor (NC)
 Terry
 Thomas
 Thompson (CA)
 Thompson (MS)
 Thornberry
 Tiahrt
 Tiberi
 Tierney
 Towns
 Turner
 Udall (CO)
 Udall (NM)
 Upton
 Van Hollen
 Velázquez
 Pence
 Visclosky
 Walden (OR)
 Walsh
 Wamp
 Wasserman
 Schultz
 Waters
 Watson
 Watt
 Pomeroy
 Waxman
 Weiner
 Weldon (FL)
 Weldon (PA)
 Weller
 Westmoreland
 Wexler
 Whitfield
 Wicker
 Wilson (NM)
 Wilson (SC)
 Wolf
 Woolsey
 Wu
 Wynn
 Young (AK)
 Young (FL)

NOT VOTING—25

Baca	Evans	Meehan
Bilirakis	Gohmert	Northup
Boehler	Gordon	Oxley
Buyer	Istook	Payne
Carson	Jones (NC)	Salazar
Clay	Lewis (GA)	Solis
Coble	Linder	Stark
Davis, Jo Ann	Marchant	
Deal (GA)	McKinney	

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (during the vote). Members are advised there are 2 minutes remaining in this vote.

□ 2341

So (two-thirds of those voting having responded in the affirmative) the rules were suspended and the resolution, as amended, was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

GENERAL LEAVE

Mr. THOMAS. Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days in which to revise and extend their remarks and include extraneous material on the subject of the bill just passed.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from California?

There was no objection.

ESTATE TAX AND EXTENSION OF TAX RELIEF ACT OF 2006

Mr. THOMAS. Mr. Speaker, pursuant to House Resolution 966, I call up the bill (H.R. 5970) to amend the Internal Revenue Code of 1986 to increase the unified credit against the estate tax to an exclusion equivalent of \$5,000,000, to repeal the sunset provision for the estate and generation-skipping taxes, and to extend expiring provisions, and for other purposes, and ask for its immediate consideration.

The Clerk read the title of the bill.

The text of H.R. 5970 is as follows:

H.R. 5970

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE, ETC.

(a) SHORT TITLE.—This Act may be cited as the “Estate Tax and Extension of Tax Relief Act of 2006”.

(b) REFERENCE.—Except as otherwise expressly provided, whenever in this Act 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

(c) TABLE OF CONTENTS.—The table of contents for this Act is as follows:

Sec. 1. Short title, etc.

TITLE I—REFORM AND EXTENSION OF ESTATE TAX AFTER 2009

Sec. 101. Reform and extension of estate tax after 2009.

Sec. 102. Unified credit increased by unused unified credit of deceased spouse.

TITLE II—EXTENSION AND EXPANSION OF CERTAIN TAX RELIEF PROVISIONS

Subtitle A—Extension and Modification of Certain Provisions

Sec. 201. Deduction for qualified tuition and related expenses.

Sec. 202. Extension and modification of new markets tax credit.

Sec. 203. Election to deduct State and local general sales taxes.

Sec. 204. Extension and modification of research credit.

Sec. 205. Work opportunity tax credit and welfare-to-work credit.

Sec. 206. Election to include combat pay as earned income for purposes of earned income credit.

Sec. 207. Extension and modification of qualified zone academy bonds.

Sec. 208. Above-the-line deduction for certain expenses of elementary and secondary school teachers.

Sec. 209. Extension and expansion of expensing of brownfields remediation costs.

Sec. 210. Tax incentives for investment in the District of Columbia.

Sec. 211. Indian employment tax credit.

Sec. 212. Accelerated depreciation for business property on Indian reservations.

Sec. 213. Fifteen-year straight-line cost recovery for qualified leasehold improvements and qualified restaurant property.

Sec. 214. Cover over of tax on distilled spirits.

Sec. 215. Parity in application of certain limits to mental health benefits.

Sec. 216. Corporate donations of scientific property used for research and of computer technology and equipment.

Sec. 217. Availability of medical savings accounts.

Sec. 218. Taxable income limit on percentage depletion for oil and natural gas produced from marginal properties.

Sec. 219. American Samoa economic development credit.

Sec. 220. Restructuring of New York Liberty Zone tax credits.

Sec. 221. Extension of bonus depreciation for certain qualified Gulf Opportunity Zone property.

Sec. 222. Authority for undercover operations.

Sec. 223. Disclosures of certain tax return information.

Subtitle B—Other Provisions

Sec. 231. Deduction allowable with respect to income attributable to domestic production activities in Puerto Rico.

Sec. 232. Credit for prior year minimum tax liability made refundable after period of years.

Sec. 233. Returns required in connection with certain options.

Sec. 234. Partial expensing for advanced mine safety equipment.

Sec. 235. Mine rescue team training tax credit.

Sec. 236. Whistleblower reforms.

Sec. 237. Frivolous tax submissions.

Sec. 238. Addition of meningococcal and human papillomavirus vaccines to list of taxable vaccines.

Sec. 239. Clarification of taxation of certain settlement funds made permanent.

Sec. 240. Modification of active business definition under section 355 made permanent.

Sec. 241. Revision of State veterans limit made permanent.

Sec. 242. Capital gains treatment for certain self-created musical works made permanent.

Sec. 243. Reduction in minimum vessel tonnage which qualifies for tonnage tax made permanent.

Sec. 244. Modification of special arbitrage rule for certain funds made permanent.

Sec. 245. Great Lakes domestic shipping to not disqualify vessel from tonnage tax.

Sec. 246. Use of qualified mortgage bonds to finance residences for veterans without regard to first-time homebuyer requirement.

Sec. 247. Exclusion of gain from sale of a principal residence by certain employees of the intelligence community.

Sec. 248. Treatment of coke and coke gas.

Sec. 249. Sale of property by judicial officers.

Sec. 250. Premiums for mortgage insurance.

Sec. 251. Modification of refunds for kerosene used in aviation.

Sec. 252. Deduction for qualified timber gain.

Sec. 253. Credit to holders of rural renaissance bonds.

Sec. 254. Restoration of deduction for travel expenses of spouse, etc. accompanying taxpayer on business travel.

Sec. 255. Technical corrections.

TITLE III—SURFACE MINING CONTROL AND RECLAMATION ACT AMENDMENTS OF 2006

Sec. 301. Short title.

Subtitle A—Mining Control and Reclamation

Sec. 311. Abandoned Mine Reclamation Fund and purposes.

Sec. 312. Reclamation fee.

Sec. 313. Objectives of Fund.

Sec. 314. Reclamation of rural land.

Sec. 315. Liens.

Sec. 316. Certification.

Sec. 317. Remining incentives.

Sec. 318. Extension of limitation on application of prohibition on issuance of permit.

Sec. 319. Tribal regulation of surface coal mining and reclamation operations.

Subtitle B—Coal Industry Retiree Health Benefit Act

Sec. 321. Certain related persons and successors in interest relieved of liability if premiums prepaid.

Sec. 322. Transfers to funds; premium relief.

Sec. 323. Other provisions.

TITLE IV—INCREASE IN MINIMUM WAGE

Sec. 401. Minimum Wage.

Sec. 402. Tipped Wage Fairness.

TITLE I—REFORM AND EXTENSION OF ESTATE TAX AFTER 2009

SEC. 101. REFORM AND EXTENSION OF ESTATE TAX AFTER 2009.

(a) RESTORATION OF UNIFIED CREDIT AGAINST GIFT TAX.—Paragraph (1) of section 2505(a) (relating to general rule for unified credit against gift tax), after the application of subsection (g), is amended by striking “(determined as if the applicable exclusion amount were \$1,000,000)”.

(b) EXCLUSION EQUIVALENT OF UNIFIED CREDIT INCREASED TO \$5,000,000.—Subsection (c) of section 2010 (relating to unified credit against estate tax) is amended to read as follows:

“(c) APPLICABLE CREDIT AMOUNT.—

“(1) IN GENERAL.—For purposes of this section, the applicable credit amount is the amount of the tentative tax which would be determined under the rate schedule set forth