

Towns	Wasserman	Wexler
Turner	Schultz	Whitfield
Udall (CO)	Waters	Wicker
Udall (NM)	Watson	Wilson (NM)
Upton	Watt	Wilson (SC)
Van Hollen	Waxman	Wolf
Velázquez	Weiner	Woolsey
Visclosky	Weldon (FL)	Wu
Walden (OR)	Weldon (PA)	Wynn
Walsh	Weller	Young (AK)
Wamp	Westmoreland	Young (FL)

NAYS—1

Paul

NOT VOTING—24

Bachus	Diaz-Balart, M.	Mica
Barrett (SC)	Hyde	Miller (FL)
Barton (TX)	Istook	Miller, George
Brady (TX)	Johnson, Sam	Napolitano
Chocola	LaHood	Payne
Cole (OK)	Lantos	Radanovich
Davis, Jo Ann	McCarthy	Rangel
Delahunt	McDermott	Sweeney

□ 1506

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

The result of the vote was announced as above recorded.

The title of the resolution was amended so as to read: "Resolution recognizing the importance of an independent Iraqi judiciary in the formation of a new and democratic Iraq."

A motion to reconsider was laid on the table.

MEDICAL REPORT ON THE HONORABLE JOE BARTON, MEMBER OF CONGRESS

(Mr. UPTON asked and was given permission to address the House for 1 minute.)

Mr. UPTON. Madam Speaker, I just would like to give a brief medical report on our friend and colleague, JOE BARTON, who left last night rather suddenly to GW Hospital. He had three stents put in this morning.

I talked with him at length a little bit earlier this morning. He is doing quite well. He has a good sense of humor. Some of you might remember that our committee had a BCS hearing earlier this week on a playoff schedule, and I told him it had been resolved: Michigan would not be playing Nebraska, Michigan would be playing Southern California for the National Championship on January 4.

But he is in good humor, and he is doing well. His wife made it early this morning. He is expected to make a full recovery. In fact, he may be here later in the weekend to cast a vote or two if it is required.

He very much appreciates all the Members on both sides of the aisle inquiring about his health and wanted us to assure everyone that in fact he is the same JOE BARTON that he was before; he is expected to make a full recovery, and we may see him again later on this weekend.

GULF OPPORTUNITY ZONE ACT OF 2005

Mr. McCRERY. Madam Speaker, I ask unanimous consent to take from

the Speaker's table the bill (H.R. 4440) to amend the Internal Revenue Code of 1986 to provide tax benefits for the Gulf Opportunity Zone and certain areas affected by Hurricanes Rita and Wilma, and for other purposes, with a Senate amendment thereto, and concur in the Senate amendment.

The Clerk read the title of the bill.

The Clerk read the Senate amendment, as follows:

Senate amendment:
Strike out all after the enacting clause and insert:

SECTION 1. SHORT TITLE; ETC.

(a) *SHORT TITLE.*—This Act may be cited as the "Gulf Opportunity Zone Act of 2005".

(b) *AMENDMENT OF 1986 CODE.*—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 of this Act is as follows:

Sec. 1. Short title; etc.

TITLE I—ESTABLISHMENT OF GULF OPPORTUNITY ZONE

Sec. 101. Tax benefits for Gulf Opportunity Zone.

Sec. 102. Expansion of Hope Scholarship and Lifetime Learning Credit for students in the Gulf Opportunity Zone.

Sec. 103. Housing relief for individuals affected by Hurricane Katrina.

Sec. 104. Extension of special rules for mortgage revenue bonds.

Sec. 105. Special extension of bonus depreciation placed in service date for taxpayers affected by Hurricanes Katrina, Rita, and Wilma.

TITLE II—TAX BENEFITS RELATED TO HURRICANES RITA AND WILMA

Sec. 201. Extension of certain emergency tax relief for Hurricane Katrina to Hurricanes Rita and Wilma.

TITLE III—OTHER PROVISIONS

Sec. 301. Gulf Coast Recovery Bonds.

Sec. 302. Election to include combat pay as earned income for purposes of earned income credit.

Sec. 303. Modification of effective date of exception from suspension rules for certain listed and reportable transactions.

Sec. 304. Authority for undercover operations.

Sec. 305. Disclosures of certain tax return information.

TITLE IV—TECHNICALS

Subtitle A—Tax Technicals

Sec. 401. Short title.

Sec. 402. Amendments related to Energy Policy Act of 2005.

Sec. 403. Amendments related to the American Jobs Creation Act of 2004.

Sec. 404. Amendments related to the Working Families Tax Relief Act of 2004.

Sec. 405. Amendments related to the Jobs and Growth Tax Relief Reconciliation Act of 2003.

Sec. 406. Amendment related to the Victims of Terrorism Tax Relief Act of 2001.

Sec. 407. Amendments related to the Economic Growth and Tax Relief Reconciliation Act of 2001.

Sec. 408. Amendments related to the Internal Revenue Service Restructuring and Reform Act of 1998.

Sec. 409. Amendments related to the Taxpayer Relief Act of 1997.

Sec. 410. Amendment related to the Omnibus Budget Reconciliation Act of 1990.

Sec. 411. Amendment related to the Omnibus Budget Reconciliation Act of 1987.

Sec. 412. Clerical corrections.

Sec. 413. Other corrections related to the American Jobs Creation Act of 2004.

Subtitle B—Trade Technicals

Sec. 421. Technical corrections to regional value content methods for rules of origin under Public Law 109-53.

TITLE V—EMERGENCY REQUIREMENT

Sec. 501. Emergency requirement.

TITLE I—ESTABLISHMENT OF GULF OPPORTUNITY ZONE

SEC. 101. TAX BENEFITS FOR GULF OPPORTUNITY ZONE.

(a) *IN GENERAL.*—Subchapter Y of chapter 1 is amended by adding at the end the following new part:

"PART II—TAX BENEFITS FOR GO ZONES

"Sec. 1400M. Definitions.

"Sec. 1400N. Tax benefits for Gulf Opportunity Zone.

"SEC. 1400M. DEFINITIONS.

"For purposes of this part—

"(1) *GULF OPPORTUNITY ZONE.*—The terms 'Gulf Opportunity Zone' and 'GO Zone' mean that portion of the Hurricane Katrina disaster area determined by the President to warrant individual or individual and public assistance from the Federal Government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act by reason of Hurricane Katrina.

"(2) *HURRICANE KATRINA DISASTER AREA.*—The term 'Hurricane Katrina disaster area' means an area with respect to which a major disaster has been declared by the President before September 14, 2005, under section 401 of such Act by reason of Hurricane Katrina.

"(3) *RITA GO ZONE.*—The term 'Rita GO Zone' means that portion of the Hurricane Rita disaster area determined by the President to warrant individual or individual and public assistance from the Federal Government under such Act by reason of Hurricane Rita.

"(4) *HURRICANE RITA DISASTER AREA.*—The term 'Hurricane Rita disaster area' means an area with respect to which a major disaster has been declared by the President before October 6, 2005, under section 401 of such Act by reason of Hurricane Rita.

"(5) *WILMA GO ZONE.*—The term 'Wilma GO Zone' means that portion of the Hurricane Wilma disaster area determined by the President to warrant individual or individual and public assistance from the Federal Government under such Act by reason of Hurricane Wilma.

"(6) *HURRICANE WILMA DISASTER AREA.*—The term 'Hurricane Wilma disaster area' means an area with respect to which a major disaster has been declared by the President before November 14, 2005, under section 401 of such Act by reason of Hurricane Wilma.

"SEC. 1400N. TAX BENEFITS FOR GULF OPPORTUNITY ZONE.

"(a) *TAX-EXEMPT BOND FINANCING.*—

"(1) *IN GENERAL.*—For purposes of this title—
"(A) any qualified Gulf Opportunity Zone Bond described in paragraph (2)(A)(i) shall be treated as an exempt facility bond, and

"(B) any qualified Gulf Opportunity Zone Bond described in paragraph (2)(A)(ii) shall be treated as a qualified mortgage bond.

"(2) *QUALIFIED GULF OPPORTUNITY ZONE BOND.*—For purposes of this subsection, the term 'qualified Gulf Opportunity Zone Bond' means any bond issued as part of an issue if—

"(A)(i) 95 percent or more of the net proceeds (as defined in section 150(a)(3)) of such issue are to be used for qualified project costs, or

"(ii) such issue meets the requirements of a qualified mortgage issue, except as otherwise provided in this subsection,

"(B) such bond is issued by the State of Alabama, Louisiana, or Mississippi, or any political subdivision thereof,