

Granger  
Graves  
Green (WI)  
Green, Al  
Green, Gene  
Gutknecht  
Hall  
Harris  
Hart  
Hastings (WA)  
Hayes  
Hayworth  
Hefley  
Hensarling  
Henger  
Hinojosa  
Hobson  
Hoekstra  
Hulshof  
Hunter  
Hyde  
Inglis (SC)  
Insole  
Issa  
Jackson-Lee (TX)  
Jefferson  
Jenkins  
Jindal  
Johnson (CT)  
Johnson (IL)  
Johnson, E. B.  
Johnson, Sam  
Jones (NC)  
Keller  
Kelly  
Kennedy (MN)  
King (IA)  
King (NY)  
Kingston  
Kirk  
Kline  
Knollenberg  
Kuhl (NY)  
LaHood  
Latham  
Leach  
Lewis (CA)  
Lewis (KY)  
Linder  
LoBiondo  
Lucas  
Lungren, Daniel E.  
Mack

Manzullo  
Marchant  
Markey  
Matheson  
McCarthy  
McCaul (TX)  
McCotter  
McCrery  
McHenry  
McHugh  
McIntyre  
McKeon  
McMorris  
Rodgers  
McNulty  
Melancon  
Mica  
Miller (FL)  
Miller (MI)  
Miller, Gary  
Moore (KS)  
Moran (KS)  
Murphy  
Musgrave  
Myrick  
Neugebauer  
Northup  
Nunes  
Nussle  
Ortiz  
Osborne  
Pearce  
Pence  
Peterson (MN)  
Peterson (PA)  
Petri  
Pickering  
Pitts  
Platts  
Poe  
Pombo  
Pomeroy  
Porter  
Price (GA)  
Pryce (OH)  
Putnam  
Radanovich  
Ramstad  
Regula  
Renzi  
Reyes  
Reynolds  
Rogers (AL)  
Rogers (KY)  
Rogers (MI)

Rohrabacher  
Ros-Lehtinen  
Ross  
Royce  
Rush  
Ryan (OH)  
Ryan (WI)  
Ryun (KS)  
Salazar  
Saxton  
Schmidt  
Schwarz (MI)  
Sekula Gibbs  
Sensenbrenner  
Sessions  
Shadegg  
Shaw  
Shays  
Sherwood  
Shimkus  
Shuster  
Simmons  
Skelton  
Smith (NJ)  
Smith (TX)  
Sodrel  
Souder  
Stearns  
Nussle  
Stupak  
Sullivan  
Tancredo  
Tanner  
Taylor (MS)  
Terry  
Thomas  
Thornberry  
Tiberi  
Townes  
Turner  
Upton  
Walden (OR)  
Walsh  
Wamp  
Weldon (FL)  
Weldon (PA)  
Weller  
Whitfield  
Wicker  
Wilson (NM)  
Wilson (SC)  
Wolf  
Wu  
Young (AK)  
Young (FL)

Ruppersberger  
Sabo  
Sanchez, Linda T.  
Sanchez, Loretta  
Sanders  
Schakowsky  
Schiff  
Schwartz (PA)  
Scott (GA)  
Scott (VA)  
Serrano  
Sherman  
Simpson

Sires  
Slaughter  
Smith (WA)  
Snyder  
Solis  
Spratt  
Stark  
Tauscher  
Thompson (CA)  
Thompson (MS)  
Tiahrt  
Tierney  
Udall (CO)  
Udall (NM)

Van Hollen  
Velázquez  
Visclosky  
Wasserman  
Schultz  
Waters  
Watt  
Waxman  
Weiner  
Westmoreland  
Wexler  
Woolsey  
Wynn

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. 1088, 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 408, nays 0, not voting 24, as follows:

[Roll No. 531]

YEAS—408

NOT VOTING—21

Baker  
Blumenauer  
Burton (IN)  
Cubin  
Davis, Jo Ann  
Evans  
Fattah

Ford  
Gallegly  
Gibbons  
Gillmor  
Istook  
Moran (KS)  
Norwood

Otter  
Oxley  
Paul  
Strickland  
Sweeney  
Taylor (NC)  
Watson

□ 1312

Mr. Levin, Ms. VELÁZQUEZ and Mr. ISRAEL changed their vote from “yea” to “nay.”

Mr. MARKEY and Mr. ROSS changed their vote from “nay” to “yea.”

So the resolution was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

Stated for:

Mr. NORWOOD. Mr. Speaker, on rollcall No. 530, relating to consideration of the bill H.R. 6111 to amend the Internal Revenue Code of 1986 to provide that the Tax Court may review claims for equitable innocent spouse relief and to suspend the running on the period of limitations while such claims are pending, had I been present, I would have voted “yes.”

CONGRATULATING MR. AND MRS. HENRY HYDE

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

Mr. KIRK. Mr. Speaker, I would like to announce to the House that HENRY HYDE has made a major decision in his life.

Mr. Speaker, I yield to the gentleman from Indiana.

Mr. PENCE. On behalf of an extraordinary career, but what we know will be an extraordinary future, I am pleased to announce HENRY HYDE’s recent marriage on the day after Thanksgiving. We wish you all the best, our friend, for many, many years.

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (Mr. SIMMONS). Without objection, 5-minute voting will continue.

There was no objection.

EXPRESSING SUPPORT FOR LEBANON’S DEMOCRATIC INSTITUTIONS

The SPEAKER pro tempore. The unfinished business is the question of suspending the rules and agreeing to the resolution, H. Res. 1088.

NAYS—164

Ackerman  
Allen  
Andrews  
Baca  
Baird  
Baldwin  
Barrow  
Becerra  
Berkley  
Berman  
Berry  
Bishop (NY)  
Boswell  
Boyd  
Brady (PA)  
Brown (OH)  
Brown, Corrine  
Butterfield  
Capps  
Capuano  
Cardin  
Cardoza  
Carnahan  
Carson  
Case  
Chandler  
Clay  
Clever  
Clyburn  
Conyers  
Cooper  
Costello  
Cummings  
Davis (AL)  
Davis (CA)  
Davis (FL)  
Davis (IL)  
DeFazio  
DeGette  
Delahunt  
DeLauro  
Dicks

Dingell  
Doggett  
Emanuel  
Engel  
Eshoo  
Etheridge  
Farr  
Filner  
Fitzpatrick (PA)  
Frank (MA)  
Gerlach  
Grijalva  
Gutierrez  
Harman  
Hastings (FL)  
Herseth  
Higgins  
Hinchey  
Holden  
Holt  
Honda  
Hooley  
Hostettler  
Hoyer  
Israel  
Jackson (IL)  
Jones (OH)  
Kanjorski  
Kaptur  
Kennedy (RI)  
Kildee  
Kilpatrick (MI)  
Kind  
Kucinich  
Langevin  
Lantos  
Larsen (WA)  
Larsen (CT)  
LaTourette  
Lee  
Levin  
Lewis (GA)

Lipinski  
Lofgren, Zoe  
Lowey  
Lynch  
Maloney  
Marshall  
Matsui  
McCullum (MN)  
McDermott  
McGovern  
McKinney  
Meehan  
Meek (FL)  
Meeks (NY)  
Michaud  
Millender-McDonald  
Miller (NC)  
Miller, George  
Mollohan  
Moore (WI)  
Moran (VA)  
Murtha  
Nadler  
Napolitano  
Neal (MA)  
Oberstar  
Obey  
Olver  
Owens  
Pallone  
Pascrell  
Pastor  
Payne  
Pelosi  
Price (NC)  
Rahall  
Rangel  
Rehberg  
Reichert  
Rothman  
Roybal-Allard

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

Cramer  
Crenshaw  
Crowley  
Cuellar  
Culberson  
Cummings  
Davis (AL)  
Davis (CA)  
Davis (FL)  
Davis (IL)  
Davis (KY)  
Davis (TN)  
Davis, Tom  
Deal (GA)  
DeFazio  
DeGette  
Delahunt  
DeLauro  
Dent  
Diaz-Balart, L.  
Diaz-Balart, M.  
Dicks  
Dingell  
Doggett  
Doolittle  
Doyle  
Drake  
Dreier  
Duncan  
Edwards  
Ehlers  
Emanuel  
Emerson  
Engel  
English (PA)  
Eshoo  
Etheridge  
Everett  
Farr  
Feeney  
Ferguson  
Filner  
Fitzpatrick (PA)  
Flake  
Forbes  
Fortenberry  
Fossella  
Foxy  
Frank (MA)  
Franks (AZ)  
Frelinghuysen  
Garrett (NJ)  
Gerlach  
Gilchrest  
Gingrey  
Gohmert  
Gonzalez  
Goode  
Goodlatte  
Gordon  
Granger  
Graves  
Green (WI)  
Green, Al  
Green, Gene  
Grijalva  
Gutierrez  
Gutknecht  
Hall  
Harman  
Harris  
Hart  
Hastings (FL)  
Hastings (WA)  
Hayes  
Hayworth  
Hefley  
Hensarling  
Henger

Herseth  
Higgins  
Hinchey  
Hinojosa  
Hobson  
Hoekstra  
Holden  
Holt  
Honda  
Hooley  
Hostettler  
Hoyer  
Hulshof  
Hunter  
Hyde  
Inglis (SC)  
Insole  
Israel  
Issa  
Jackson (IL)  
Jackson-Lee  
Dicks (TX)  
Jefferson  
Jenkins  
Jindal  
Johnson (CT)  
Johnson (IL)  
Johnson, E. B.  
Johnson, Sam  
Jones (NC)  
Jones (OH)  
Kanjorski  
Kaptur  
Keller  
Kelly  
Kennedy (MN)  
Kennedy (RI)  
Kildee  
Kilpatrick (MI)  
Kind  
King (IA)  
King (NY)  
Kingston  
Kirk  
Kline  
Knollenberg  
Kucinich  
Kuhl (NY)  
LaHood  
Langevin  
Lantos  
Larsen (CA)  
Larsen (CT)  
Latham  
LaTourette  
Leach  
Lee  
Levin  
Lewis (CA)  
Lewis (GA)  
Lewis (KY)  
Linder  
Lipinski  
LoBiondo  
Lofgren, Zoe  
Lowey  
Lucas  
Lungren, Daniel E.  
Lynch  
Mack  
Maloney  
Manzullo  
Marchant  
Markey  
Marshall  
Matheson  
Matsui  
McCarthy

McCaul (TX)	Poe	Skelton
McCollum (MN)	Pombo	Slaughter
McCotter	Pomroy	Smith (NJ)
McCrery	Porter	Smith (TX)
McDermott	Price (GA)	Smith (WA)
McGovern	Price (NC)	Snyder
McHenry	Pryce (OH)	Sodrel
McHugh	Putnam	Solis
McIntyre	Radanovich	Souder
McKeon	Rahall	Spratt
McKinney	Ramstad	Stark
McMorris	Rangel	Stearns
Rodgers	Regula	Stupak
McNulty	Rehberg	Sullivan
Meehan	Reichert	Tancredo
Meek (FL)	Renzi	Tanner
Meeks (NY)	Reyes	Tauscher
Melancon	Reynolds	Taylor (MS)
Mica	Rogers (AL)	Terry
Michaud	Rogers (KY)	Thomas
Millender-	Rogers (MI)	Thompson (CA)
McDonald	Rohrabacher	Thompson (MS)
Miller (FL)	Ros-Lehtinen	Thornberry
Miller (NC)	Ross	Tiahrt
Miller, Gary	Rothman	Tiberi
Miller, George	Roybal-Allard	Tierney
Mollohan	Royce	Towns
Moore (KS)	Ruppersberger	Turner
Moore (WI)	Rush	Udall (CO)
Moran (KS)	Ryan (OH)	Udall (NM)
Moran (VA)	Ryan (WI)	Upton
Murphy	Ryun (KS)	Van Hollen
Murtha	Sabo	Velázquez
Musgrave	Salazar	Visclosky
Myrick	Sánchez, Linda	Walden (OR)
Nadler	T.	Walsh
Neal (MA)	Sanchez, Loretta	Wamp
Neugebauer	Sanders	Wasserman
Northup	Saxton	Schultz
Nunes	Schakowsky	Waters
Nussle	Schiff	Watt
Oberstar	Schmidt	Waxman
Obey	Schwartz (PA)	Weiner
Olver	Schwarz (MI)	Weldon (FL)
Ortiz	Scott (GA)	Weldon (PA)
Osborne	Scott (VA)	Weller
Owens	Sekula Gibbs	Westmoreland
Pallone	Sensenbrenner	Wexler
Pascrell	Serrano	Whitfield
Pastor	Sessions	Wicker
Payne	Shadegg	Wilson (NM)
Pearce	Shaw	Wilson (SC)
Pelosi	Shays	Wolf
Pence	Sherman	Woolsey
Peterson (MN)	Sherwood	Wu
Peterson (PA)	Shimkus	Wynn
Petri	Shuster	Young (AK)
Pickering	Simmons	Young (FL)
Pitts	Simpson	
Platts	Sires	

## NOT VOTING—24

Baker	Ford	Norwood
Berman	Gallegly	Otter
Blumenauer	Gibbons	Oxley
Burton (IN)	Gillmor	Paul
Cubin	Istook	Strickland
Davis, Jo Ann	Kolbe	Sweeney
Evans	Miller (MI)	Taylor (NC)
Fattah	Napolitano	Watson

□ 1324

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: "Expressing support for Lebanon's democratic institutions and condemning the recent terrorist assassination of Lebanese Parliamentarian and Industry Minister Pierre Amine Gemayel."

A motion to reconsider was laid on the table.

Stated for:

Mrs. MILLER of Michigan. Mr. Speaker, on rollcall No. 531, my vote was not recorded though I did attempt to vote by electronic device. I wish for the RECORD to reflect that I was present and attempted to vote "yea."

Mr. NORWOOD. Mr. Speaker, on rollcall No. 531, expressing support for Lebanon's democratic institutions and condemning the recent terrorist assassination of Lebanese parliamentarian and Industry Minister Pierre Amine Gemayel, had I been present, I would have voted "yes."

TAX RELIEF AND HEALTH CARE  
ACT OF 2006

Mr. THOMAS. Mr. Speaker, pursuant to House Resolution 1099, I call up from the Speaker's table the bill (H.R. 6111) to amend the Internal Revenue Code of 1986 to provide that the Tax Court may review claims for equitable innocent spouse relief and to suspend the running on the period of limitations while such claims are pending, with a Senate amendment thereto, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.  
The text of the Senate amendment is as follows:

Senate amendment:  
On page 3, line 17, strike "on or".

MOTION OFFERED BY MR. THOMAS

Mr. THOMAS. Mr. Speaker, pursuant to House Resolution 1099, I offer a motion.

The SPEAKER pro tempore. The Clerk will designate the motion.

The text of the motion is as follows:

Motion offered by Mr. THOMAS:

Mr. THOMAS moves to concur in the Senate amendment with an amendment.

The text of the House amendment to the Senate amendment is as follows:

House amendment to Senate amendment:  
Strike all after the enacting clause and insert the following:

**SECTION 1. SHORT TITLE, ETC.**

(a) SHORT TITLE.—This Act may be cited as the "Tax Relief and Health Care Act of 2006".

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

Sec. 1. Short title, etc.

**DIVISION A—EXTENSION AND EXPANSION OF CERTAIN TAX RELIEF PROVISIONS, AND OTHER TAX PROVISIONS**

Sec. 100. Reference.

**TITLE I—EXTENSION AND MODIFICATION OF CERTAIN PROVISIONS**

Sec. 101. Deduction for qualified tuition and related expenses.

Sec. 102. Extension and modification of new markets tax credit.

Sec. 103. Election to deduct State and local general sales taxes.

Sec. 104. Extension and modification of research credit.

Sec. 105. Work opportunity tax credit and welfare-to-work credit.

Sec. 106. Election to include combat pay as earned income for purposes of earned income credit.

Sec. 107. Extension and modification of qualified zone academy bonds.

Sec. 108. Above-the-line deduction for certain expenses of elementary and secondary school teachers.

Sec. 109. Extension and expansion of expensing of brownfields remediation costs.

Sec. 110. Tax incentives for investment in the District of Columbia.

Sec. 111. Indian employment tax credit.

Sec. 112. Accelerated depreciation for business property on Indian reservations.

Sec. 113. Fifteen-year straight-line cost recovery for qualified leasehold improvements and qualified restaurant property.

Sec. 114. Cover over of tax on distilled spirits.

Sec. 115. Parity in application of certain limits to mental health benefits.

Sec. 116. Corporate donations of scientific property used for research and of computer technology and equipment.

Sec. 117. Availability of medical savings accounts.

Sec. 118. Taxable income limit on percentage depletion for oil and natural gas produced from marginal properties.

Sec. 119. American Samoa economic development credit.

Sec. 120. Extension of bonus depreciation for certain qualified Gulf Opportunity Zone property.

Sec. 121. Authority for undercover operations.

Sec. 122. Disclosures of certain tax return information.

Sec. 123. Special rule for elections under expired provisions.

**TITLE II—ENERGY TAX PROVISIONS**

Sec. 201. Credit for electricity produced from certain renewable resources.

Sec. 202. Credit to holders of clean renewable energy bonds.

Sec. 203. Performance standards for sulfur dioxide removal in advanced coal-based generation technology units designed to use subbituminous coal.

Sec. 204. Deduction for energy efficient commercial buildings.

Sec. 205. Credit for new energy efficient homes.

Sec. 206. Credit for residential energy efficient property.

Sec. 207. Energy credit.

Sec. 208. Special rule for qualified methanol or ethanol fuel.

Sec. 209. Special depreciation allowance for cellulosic biomass ethanol plant property.

Sec. 210. Expenditures permitted from the Leaking Underground Storage Tank Trust Fund.

Sec. 211. Treatment of coke and coke gas.

**TITLE III—HEALTH SAVINGS ACCOUNTS**

Sec. 301. Short title.

Sec. 302. FSA and HRA terminations to fund HSAs.

Sec. 303. Repeal of annual deductible limitation on HSA contributions.

Sec. 304. Modification of cost-of-living adjustment.

Sec. 305. Contribution limitation not reduced for part-year coverage.

Sec. 306. Exception to requirement for employers to make comparable health savings account contributions.

Sec. 307. One-time distribution from individual retirement plans to fund HSAs.

**TITLE IV—OTHER PROVISIONS**

Sec. 401. Deduction allowable with respect to income attributable to domestic production activities in Puerto Rico.

Sec. 402. Credit for prior year minimum tax liability made refundable after period of years.

Sec. 403. Returns required in connection with certain options.

Sec. 404. Partial expensing for advanced mine safety equipment.