

Ballenger	Gilchrist	Nethercutt
Barr	Gillmor	Neumann
Barrett (NE)	Gilman	Neum
Bass	Gingrich	Norwood
Bateman	Goodlatte	Nussle
Bereuter	Goodling	Oxley
Bilbray	Goss	Packard
Bilirakis	Graham	Parker
Blute	Greene (UT)	Paxon
Boehkert	Greenwood	Petri
Boehner	Gunderson	Pombo
Bonilla	Gutknecht	Porter
Bono	Hansen	Portman
Brownback	Hastert	Pryce
Bryant (TN)	Hastings (WA)	Quillen
Bunn	Hayes	Quinn
Burr	Hayworth	Radanovich
Burton	Hefley	Ramstad
Buyer	Heineman	Regula
Callahan	Herger	Riggs
Calvert	Hilleary	Roberts
Camp	Hobson	Rogers
Campbell	Hoekstra	Rohrabacher
Canady	Hoke	Ros-Lehtinen
Castle	Horn	Roth
Chabot	Hostettler	Roukema
Chambliss	Houghton	Royce
Chenoweth	Hunter	Sanford
Chrysler	Hutchinson	Saxton
Clinger	Hyde	Schaefer
Coble	Inglis	Schiff
Coburn	Istook	Seastrand
Collins (GA)	Johnson (CT)	Sensenbrenner
Combest	Johnson, Sam	Shaw
Cooley	Jones	Shays
Cox	Kasich	Shuster
Crane	Kelly	Skeen
Crapo	Kim	Smith (MI)
Cremeans	King	Smith (NJ)
Cunningham	Kingston	Smith (TX)
Davis	Klug	Smith (WA)
Deal	Knollenberg	Solomon
DeLay	Kolbe	Spence
Diaz-Balart	LaHood	Stearns
Doolittle	Latham	Stockman
Dornan	LaTourette	Stump
Dreier	Laughlin	Talent
Duncan	Lazio	Tate
Dunn	Leach	Tauzin
Ehlers	Lewis (CA)	Taylor (NC)
Ehrlich	Lightfoot	Thomas
Emerson	Linder	Thornberry
English	Livingston	Tiahrt
Ensign	LoBiondo	Torkildsen
Everett	Longley	Upton
Ewing	Lucas	Vucanovich
Fawell	Manzullo	Walker
Fields (TX)	Martini	Walsh
Flanagan	McCollum	Wamp
Foley	McCrery	Watts (OK)
Forbes	McDade	Weldon (FL)
Fowler	McHugh	Weldon (PA)
Fox	McInnis	Weller
Franks (CT)	McKeon	White
Franks (NJ)	Metcalf	Whitfield
Frelinghuysen	Meyers	Wicker
Frisa	Mica	Wolf
Funderburk	Miller (FL)	Young (AK)
Gallegly	Moorhead	Young (FL)
Ganske	Morella	Zeliff
Gekas	Myrick	Zimmer

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Abercrombie	Chapman	Doggett
Ackerman	Christensen	Dooley
Andrews	Clay	Doyle
Baesler	Clayton	Durbin
Baldacci	Clement	Edwards
Barcia	Clyburn	Engel
Barrett (WI)	Coleman	Eshoo
Bartlett	Collins (IL)	Evans
Barton	Collins (MI)	Farr
Becerra	Condit	Fattah
Beilenson	Conyers	Fazio
Bentsen	Costello	Fields (LA)
Berman	Coyne	Filner
Bevill	Cramer	Flake
Bishop	Cubin	Foglietta
Bonior	Cummings	Ford
Borski	Danner	Frank (MA)
Boucher	de la Garza	Frost
Brewster	DeFazio	Furse
Browder	DeLauro	Gejdenson
Brown (CA)	Dellums	Gephardt
Brown (FL)	Deutsch	Geren
Brown (OH)	Dickey	Gibbons
Bryant (TX)	Dicks	Gonzalez
Bunning	Dingell	Gordon
Cardin	Dixon	Green (TX)

Gutierrez	McCarthy	Rush
Hall (OH)	McDermott	Sabo
Hall (TX)	McHale	Salmon
Hamilton	McIntosh	Sanders
Hancock	McKinney	Sawyer
Harman	McNulty	Schroeder
Hastings (FL)	Meehan	Schumer
Hefner	Meek	Scott
Hilliard	Menendez	Serrano
Hinchey	Millender-	Shadegg
Holden	McDonald	Sisisky
Hoyer	Miller (CA)	Skaggs
Jackson (IL)	Minge	Skelton
Jackson-Lee	Mink	Slaughter
(TX)	Moakley	Souder
Jacobs	Mollohan	Spratt
Jefferson	Montgomery	Stark
Johnson (SD)	Moran	Stenholm
Johnson, E. B.	Murtha	Stokes
Johnston	Myers	Studds
Kanjorski	Nadler	Stupak
Kaptur	Neal	Tanner
Kennedy (MA)	Oberstar	Taylor (MS)
Kennedy (RI)	Obey	Tejeda
Kennelly	Olver	Thompson
Kildee	Ortiz	Thornton
Kleczka	Orton	Thurman
Klink	Owens	Torres
LaFalce	Pallone	Torricelli
Lantos	Pastor	Towns
Largent	Payne (NJ)	Trafigant
Levin	Pelosi	Velazquez
Lewis (GA)	Peterson (FL)	Vento
Lewis (KY)	Peterson (MN)	Visclosky
Lincoln	Pickett	Volkmer
Lipinski	Pomeroy	Ward
Lofgren	Poshard	Waters
Lowey	Rahall	Watt (NC)
Luther	Rangel	Waxman
Maloney	Reed	Williams
Manton	Richardson	Wilson
Markey	Rivers	Wise
Martinez	Roemer	Woolsey
Mascara	Rose	Wynn
Matsui	Roybal-Allard	Yates

NOT VOTING—4

Bliley	Payne (VA)
Molinari	Scarborough

□ 1840

The Clerk announced the following pair:

On this vote:  
Mr. Scarborough for, with Mr. Payne of Virginia against.

Mr. SHADEGG changed his vote from "yea" to "nay."

Mr. CRANE changed his 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.

PERMISSION FOR COMMITTEE ON APPROPRIATIONS TO HAVE UNTIL MIDNIGHT THURSDAY, MAY 23, 1996, TO FILE A PRIVILEGED REPORT ON MILITARY CONSTRUCTION APPROPRIATIONS BILL, 1997

Mrs. VUCANOVICH. Mr. Speaker, I ask unanimous consent that the Committee on Appropriations may have until midnight, Thursday, May 23, 1996, to file a privileged report on a bill making appropriations for military construction for the Department of Defense for the fiscal year ending September 30, 1997, and for other purposes.

The SPEAKER pro tempore (Mr. HOBSON). Is there objection to the request of the gentlewoman from Nevada?

There was no objection.

The SPEAKER pro tempore. All points of order are reserved.

SMALL BUSINESS JOB PROTECTION ACT OF 1996

Mr. ARCHER. Mr. Speaker, pursuant to House Resolution 440, I call up the bill (H.R. 3448) to provide tax relief for small businesses, to protect jobs, to create opportunities, to increase the take home pay of workers, and for other purposes, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.  
The SPEAKER pro tempore (Mr. WALKER). Pursuant to House Resolution 440, the Committee amendment in the nature of a substitute printed in the bill is considered read.

The text of the committee amendment in the nature of a substitute is as follows:

H.R. 3448

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

**SECTION 1. SHORT TITLE; TABLE OF CONTENTS.**

(a) *SHORT TITLE.*—This Act may be cited as the "Small Business Job Protection Act of 1996".

(b) *TABLE OF CONTENTS.*—

*TITLE I—SMALL BUSINESS AND OTHER TAX PROVISIONS*

*Sec. 1101. Amendment of 1986 Code.*  
*Sec. 1102. Underpayments of estimated tax.*

*Subtitle A—Expensing; Etc.*

*Sec. 1111. Increase in expense treatment for small businesses.*

*Sec. 1112. Treatment of employee tips.*

*Sec. 1113. Treatment of storage of product samples.*

*Sec. 1114. Treatment of certain charitable risk pools.*

*Sec. 1115. Treatment of dues paid to agricultural or horticultural organizations.*

*Sec. 1116. Clarification of employment tax status of certain fishermen; information reporting.*

*Subtitle B—Extension of Certain Expiring Provisions*

*Sec. 1201. Work opportunity tax credit.*

*Sec. 1202. Employer-provided educational assistance programs.*

*Sec. 1203. FUTA exemption for alien agricultural workers.*

*Subtitle C—Provisions Relating to S Corporations*

*Sec. 1301. S corporations permitted to have 75 shareholders.*

*Sec. 1302. Electing small business trusts.*

*Sec. 1303. Expansion of post-death qualification for certain trusts.*

*Sec. 1304. Financial institutions permitted to hold safe harbor debt.*

*Sec. 1305. Rules relating to inadvertent terminations and invalid elections.*

*Sec. 1306. Agreement to terminate year.*

*Sec. 1307. Expansion of post-termination transition period.*

*Sec. 1308. S corporations permitted to hold subsidiaries.*

*Sec. 1309. Treatment of distributions during loss years.*

*Sec. 1310. Treatment of S corporations under subchapter C.*

*Sec. 1311. Elimination of certain earnings and profits.*

*Sec. 1312. Carryover of disallowed losses and deductions under at-risk rules allowed.*

*Sec. 1313. Adjustments to basis of inherited S stock to reflect certain items of income.*