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LEGISLATIVE NOTICE

SUPPLEMENT 17-3

JUNE 11, 1976

U.S. SENATE REPUBLICAN POLICY COMMITTEE

John Tower, Chairman

H.R. 10612: TAX REFORM ACT OF 1976

NOTE: The attached comparison between the bill as it passed the House and the bill as reported to the Senate was prepared by the Minority staff of the Senate Finance Committee.

- - -

Minimum Tax, Limitation on Artificial
Accounting Losses and Related Provisions

House Passed Bill

Minimum Tax for Individuals -- Increases rate from 10 percent to 14 percent, eliminates deduction for regular taxes paid, eliminates carryover or regular taxes, and provides that the \$30,000 exemption would be lowered to \$20,000 and phased-out so that it would vanish entirely at \$40,000. Adds as preference items itemized deductions in excess of 70 percent of adjusted gross income and intangible drilling costs on development wells in excess of those that would be deductible if the intangible drilling costs were capitalized and deducted over the life of the well.

Maximum Tax --

Limitation on Artificial Accounting Losses (LAL) -- Provides that certain deductions may not exceed the income from the sources from which they are derived. Thus, deductions in excess of income may not be used to reduce income from other sources. Areas affected and deductions restricted include:

1. Real Estate--accelerated depreciation and interest and taxes during construction period.
2. Farming--prepaid supplies, reproduction expenditures, and accelerated depreciation of livestock.
3. Oil and gas--intangible and development costs on developmental oil and gas wells.
4. Movies--depreciation and amounts attributable to producing, distributing or displaying film.
5. Equipment leasing--depreciation.
6. Sport franchises--amount paid by a buyer.

House Passed Bill

Deductions in Excess of Investment -- Limits deductions from certain farming operations, movie productions, and intangible drilling and development costs to investment "at risk."

Senate Finance Committee Version

Increases rate to 15%. Provides as exemption of \$5,000 or the amount of regular taxes, whichever is greater. Adds new items to tax preferences, including the excess of investment interest over investment income, excess of itemized deductions other than medical and casualty losses over 60 percent of adjusted gross income, intangible drilling costs in excess of costs deductible had they been capitalized and in excess of related income from oil and gas wells, real estate construction period interest and accelerated depreciation on all personal property subject to a lease.

Applies 50 percent maximum tax to investment income no greater in amount than taxpayer's earned income, but not in excess of \$100,000. Repeals \$30,000 exemption for preference income and revises list of preferences to include items subject to minimum tax in bill.

Does not agree with concept of limitation on artificial accounting losses (LAL).

Senate Finance Committee Version

Limits deductions from certain farming operations, movie productions, equipment leasing, and intangible drilling and development costs to investment "at risk." Precludes current deduction of certain prepaid expenses of farm syndicates and movie productions.

Foreign Source Income

House Passed Bill

DISC (Domestic International Sales Corporation) --Eliminates DISC treatment for products sold for use as military equipment and for agricultural products not in surplus in the U. S. Requires as incremental method of computation for DISC benefits. Provides for a three-year base period for determining incremental DISC receipts be average receipts for years 1972-1974. In 1981, three-year base period moved forward one year each year. Allows DISC benefits only to the extent that the DISC'S export gross receipts for the taxable year exceed 75 percent of its base period export gross receipts.

Earned Income Exclusions -- Repeals the exclusion from income under present tax law of \$20,000, or, in some cases, \$25,000 for income earned abroad by U. S. citizens living or residing abroad with a phase-out over a 4-year period. Retains exclusion for employees of charitable organizations and certain construction project employees.

Foreign Bribes --

House Passed Bill

International Boycotts --

House Passed Bill

Investment Tax Credit -- Extends through December 31, 1980, the 10 percent investment tax credit and the \$100,000 limitation on qualified investment in used property.

Senate Finance Committee Version

Generally agrees with House version, but permits DISC treatment for products sold for use as military equipment if the equipment is competitive with foreign manufactured equipment, and provides agriculture product sales would continue to be eligible for DISC benefits, but with an incremental rule not to apply until 1980. Requires a new incremental method of computation for DISC benefits. Provides for a four-year base period for determining incremental DISC receipts be average receipts for any 3 of 4 years 1973-1976. In 1980, four, year base period moved forward one year each year. Allows DISC benefits only to the extent that the DISCs export gross receipts for the taxable year exceed 60 percent of its base period export gross receipts.

Retains the exclusion under present law with modifications: disallows the amount of foreign taxes paid on income eligible for the exclusion as a foreign tax credit against U. S. income tax; subjects additional income received by individuals, beyond the income eligible for the exclusion, to U. S. tax at the higher tax rate brackets which would apply if the excluded income were also subject to tax; and disallows the exclusion for any income earned abroad which is received outside of the country in which earned in order to avoid tax in that country.

Requires U. S. companies and their foreign subsidiaries to report to the Treasury payments made to officials of foreign governments. Denies the foreign tax credit, deferral of taxation of the income of the foreign subsidiary, and DISC tax benefits if the Secretary of the Treasury determines these payments constitute bribes.

Senate Finance Committee Version

Denies the foreign tax credit, deferral of taxation of the income of the foreign subsidiary, DISC tax benefits, and the exclusion for income earned abroad by certain eligible U. S. citizens to taxpayers participating in or cooperating with an international boycott.

Capital Cost Recovery

Senate Finance Committee Version

Continues investment tax credit indefinitely at 10 percent rate, provides credit at 12 percent where amount equal to additional 2 percent is contributed to an Employee Stock Ownership Plan (ESOP), permits 2-year additional carryforward for credits which otherwise have expired in 1976, provides that investment credits with respect to property which becomes eligible for the credit after 1975 normal carryback and carryforward period, provides numerous modifications relating to ESOPs.

Investment Tax Credit in Case of Movie and Television Films -- Provides alternative methods to compute the investment credit for movies.

Generally agrees with House version but provides some modifications.

Railroads --

Provides that unused investment tax credits be carried forward indefinitely until applied against tax liability. Increases the 50-percent limitation on the investment credit as provided for in the Tax Reduction Act of 1975 for electric utilities.

Residential Real Estate -- Provides for recapture of all depreciation in excess of straight-line to the extent of any gain realized at time of sale.

Virtually same as House provision.

Low-Income Rental Housing -- Extends for two more years present provision providing 5-year amortization for rehabilitation of low-income rental housing. Increases the amount of rehabilitation expenditures that can be depreciated over the special 5-year period from \$15,000 to \$20,000 per dwelling unit.

Generally agrees with House version, but extends the provisions to include expenditures incurred pursuant to a "binding contract" which is in effect on the new expiration date. Modifies the definition of low to moderate income housing to set the income limits consistent with those established for the Section 8 Leased Housing Program.

House Passed Bill

Senate Finance Committee Version

Recycling Tax Credit --

Allows a tax credit effective January 1, 1977, on purchases by recycler of recyclable ferrous and nonferrous metals, textile, waste paper and glass. On metals, credit would be one-half percentage depletion rate on virgin metals; 10 percent credit on textile and paper waste; and 5 percent credit on glass. In any year, no credit would be allowed on purchases less than the base period amount. Base period quantity would be 75 percent of average amount of recyclable material consumed in 1973 through 1975. After four-year phase-in of tax credit, three-year base period will advance one year at a time. During phase-in period, all recyclers receive 25 percent of the credit in first year, 50 percent in second year, 75 percent in third year, and 100 percent in the fourth and all later years.

Net Operating Losses --

Provides an option for business taxpayers to elect an eight-year net operating loss carryover period and no carryback in lieu of the carryback and carryover periods presently allowed.

Pollution Control Equipment --

Provides that new pollution control equipment installed in existing facilities be eligible for five-year rapid amortization and two-thirds of the 10 percent investment tax credit.

Energy

House Passed Bill

Senate Finance Committee Version

Insulation of Business Facilities --

Provides for a 10 percent investment tax credit for insulation expenditures on existing, but not new, business or commercial structures.

Investment Tax Credit for Energy Use Property --

Provides for a 12 percent investment tax credit for the following: waste burning and recycling equipment (for a 5-year period); oil shale conversion equipment, coal slurry pipe lines and coal liquefaction and coal gasification equipment (for a 10-year period); deep-mining coal equipment (for a 5-year period); equipment used to convert organic material into methanol or other fuel that can be substituted for conventional fuels (for a 5-year period); and equipment installed in business, commercial, and residential structures which permits the use of geothermal heat energy. In each case, there would be an additional one percent credit if the equivalent amount of stock were put into an Employee Stock Ownership Plan.

Solar and Geothermal Energy Equipment in Business and Commercial Structures --

Provides for a 20 percent investment tax credit for solar and geothermal equipment installed in new and existing business or commercial structure through 1980 and then a 10 percent investment tax credit for such equipment installed through 1985.

Air Conditioners and Space Heaters --

Denies the investment tax credit to portable-type and self-contained heating and air-conditioning units.

Geothermal Energy Development --

Permits the current expensing of intangible drilling costs and allows a 22 percent business deduction against geothermal property income.

House Passed Bill

Senate Finance Committee Version

Solar and Geothermal Energy Equipment in Homes --

Provides for a refundable tax credit of 40 percent of the first \$1,000, plus 25 percent of the next \$6,400 of expenditures for installing solar or geothermal energy equipment in a residence, with a maximum credit of \$2,000.

Home Insulation Tax Credit --

Provides for a refundable tax credit of 30 percent of the first \$750 of insulation expenditures, with a maximum credit of \$225.

Heat Pumps --

Provides for a refundable tax credit of 20 percent of the first \$1,000, plus 12 1/2 percent of the next \$6,400 of expenditures for installing heat pumps in existing, but not new, residences, with a maximum credit of \$1,000.

Rerefined Lubricating Oil --

Exempts new oil mixed with waste or rerefined oil under certain circumstances from the six cents per gallon federal excise tax on oil.

Excise Tax on Special Motor Fuels --

Exempts the non-highway use of special motor fuels from the four cents per gallon excise tax on special motor fuels.

Bus and Bus Parts --

Repeals 10 percent manufacturers' excise tax on buses and eight percent excise tax on buses and 8 percent excise tax on bus parts.

Tax Reductions for Individuals

House Passed Bill

Senate Finance Committee Version

Extension of Individual Income Tax Reductions -- With regard to the following reductions enacted by the Tax Reduction Act of 1975:

1. Increases low income allowance from \$1,130 to \$1,600 for single persons and \$1,300 to \$1,900 for married persons filing a joint return, on a permanent basis.
2. Increases percentage standard deduction from 15 percent of adjusted gross income with maximum of \$2,000 to 16 percent and \$2,300 for single persons and \$2,600 for married persons who file a joint return, on a permanent basis.
3. Provides a tax credit equal to the greater of 2 percent of so much of taxpayer's income as does not exceed \$12,000 or \$30 per taxpayer, spouse and dependent, for a one-year period.

Retirement Income Credit -- Simplifies, restructures, and increases the maximum amount of the present retirement income credit and provides for the credit to be available to taxpayers age 65 or over regardless of whether they have retirement income or earned income.

Credit for Child Care Expenses -- Expands provision for household and dependent care services necessary for a taxpayer to pursue gainful employment. Replaces itemized deduction for household and dependent care expenses with a nonrefundable tax credit equal to 20 percent of employment related expenses. Extends credit to married couples in which the husband and/or wife work part-time.

1. Generally agrees with House version, but provides for the low income allowance of \$1,700 for single persons and \$2,100 for joint returns, on a permanent basis.
2. Generally agrees with House version, but provides percentage standard deduction of 16 percent up to \$2,400 for single persons and \$2,800 for married persons who file a joint return, on a permanent basis.
3. Extends through June 30, 1977, for the full year, a tax credit equal to the greater of \$35 per personal exemption or 2 percent of the first \$9,000 of taxable income.

Generally agrees with House version, but would phase-in increase in maximum amount on which the credit is computed over a 3-year period.

Virtually same as House provision.

Corporate Tax Rates

House Passed Bill

Senate Finance Committee Version

Corporate Surtax Exemption -- Extends through December 31, 1977, the \$50,000 corporate surtax exemption adopted by the Tax Reduction Act of 1975, including the reduction in the normal tax from 22 percent to 20 percent on the initial \$25,000 of taxable income.

Makes permanent the corporate surtax rate and exemption changes in the Tax Reduction Act of 1975.

THE WHITE HOUSE

WASHINGTON

August 27, 1976

MEMORANDUM FOR:

BILL SEIDMAN

THRU:

MAX FRIEDERSDORF

FROM:

CHARLES LEPPERT, JR. *CLJ.*

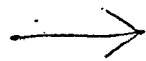
SUBJECT:

Tax Reform

On Thursday, August 26, I received a call from the American Petroleum Institute to the effect that the Administration's change of position on "foreign oil and gas extraction income" was causing severe repercussions in the oil industry and that such change of position could have political consequences.

Attached are documents sent to me to substantiate the assertion that the Administration is changing its position.

Can we verify if the Administration is changing its position on the tax reform bill as it relates to the foreign oil and gas extraction income provisions? If we are not, I'd like to let API know with some documentation to support our position.



ADMINISTRATION POSITION

Hearings on

Certain Provisions of the Tax Reform Bill
(H.R. 10612)

before

Senate Committee on Finance



July 20, 1976

SECTIONS 1035(c)(1) and (2)(A)

FOREIGN OIL AND GAS EXTRACTION INCOME
DEFINITION OF OIL RELATED INCOME

Description

This amendment would include in the definition of foreign oil related income certain interest from a domestic corporation which is treated under the source rules as income from sources without the United States.

Revenue Estimate

Decrease in tax liabilities of \$90 million per year.

Analysis

The amendment would broaden the categories of income considered to be foreign oil related income. By doing so, it would make available more income on which the U.S. tax may be reduced by foreign taxes paid with respect to oil and gas extraction income. Present law already includes in the definition of foreign oil or gas income dividends from a domestic corporation which are treated as income from sources without the United States. It is hard to distinguish interest from dividends because both represent a return on the investment.

Administration Position

These special exceptions emphasize the difficulties inherent in creating an equitable and logical "oil basket" and the merit of the Administration's 1974 proposal to limit foreign tax credits for taxes paid with respect to foreign oil and gas income to 48 percent. However, the Administration does not object to this amendment because the inclusion of interest is consistent with the inclusion in foreign oil or gas income of dividends from a domestic corporation which are treated as income from foreign sources.

→ ADMINISTRATION POSITIONS

ON

H.R. 10612

TAX REFORM ACT OF 1976

(PREPARED FOR USE BY THE HOUSE AND SENATE
CONFEREES IN CONJUNCTION WITH THE
CONFERENCE COMPARISON)

TREASURY DEPARTMENT

→ AUGUST 25, 1976

130

Administration Position

76. Foreign oil and gas extraction income

- e. Reduction in amount allowed as foreign tax credit on oil extraction income

76e-1. Support the Senate provision, with modifications.

Discussion: The Administration supports limiting the credit for oil and gas extraction taxes to 48 percent. However, the Administration recommends that the limit be computed not on a country-by-country basis, but by applying the overall limitation separately with respect to oil extraction income and other income using the regular section 904 rules for carryovers, etc.; that the definition of oil and gas extraction income be narrowed to include dividends only when they are from a foreign corporation when taxes are deemed paid with respect to those dividends; that interest be excluded from the definition.

76e-2. Oppose the Senate provision.

Discussion: The Administration opposes the attempt to define the portion of the payment to a foreign government which is a royalty. A new definition would only confuse the issue. It would raise doubts as to the applicability and the effect of recent IRS statements concerning the creditability of taxes. It would cloud the applicability of the law in non-oil and gas areas.

77. Underwriting income

77. Support the Senate provision.

78. Third-tier foreign tax credit when section 951 applies

78. Support Senate provision.

file

STATE AND PARTY REPORT

30 AUG. 1976 3.45 PM PAGE 1

ROLL NO. 674

H RES 1496

YEA-AND-NAY

CLOSED 30 AUG. 1976 3.42 PM

AUTHOR(S): MR PEPPER

ORDERING THE PREVIOUS QUESTION PROVIDING FOR CONSIDERATION OF H.R. 14844, THE ESTATE AND GIFT TAX REFORM ACT OF 1976.

	YEA	NAY	PRES	NY
DEMOCRATIC	161	98		37
REPUBLICAN	1	124		20
OTHER				
TOTAL	162	212		57



ROLL NO. 674

DEMOCRATIC

OTHER

REPUBLICAN

ALABAMA				
BEVILL	NAY		BUCHANAN	NAY
FLOWERS	NAY		DICKINSON	NV
JONES (AL)	NV		EDWARDS (AL)	NAY
NICHOLS	NAY			
ALASKA				
			YOUNG (AK)	NV
ARIZONA				
UDALL	NV		CONLAN	NV
			RHODES	NAY
			STEIGER (AZ)	NV
ARKANSAS				
ALEXANDER	NV		HAMMERSCHMIDT	NAY
MILLS	NAY			
THORNTON	NV			
CALIFORNIA				
ANDERSON (CA)	YEA		BELL	NV
BROWN (CA)	YEA		BURGENER	NAY
BURKE (CA)	YEA		CLAUSEN, DON H.	NAY
BURTON, JOHN	YEA		CLAWSON, DEL	NAY
BURTON, PHILLIP	YEA		GOLDWATER	NAY
CORMAN	YEA		HINSHAW	NV
DANIELSON	YEA		KETCHUM	NAY
DELLUMS	YEA		LAGOMARSINO	NAY
EDWARDS (CA)	YEA		MC CLOSKEY	NV
HANNAFORD	YEA		MOORHEAD (CA)	NAY
HAWKINS	NV		PETTIS	NAY
JOHNSON (CA)	YEA		ROUSSELOT	NAY
KREBS	YEA		TALCOTT	NAY
LEGGETT	YEA		WIGGINS	NAY
LLOYD (CA)	YEA		WILSON, BOB	NAY
MC FALL	YEA			
MILLER (CA)	YEA			
KINETA	YEA			
ROSS	YEA			
PATTERSON (CA)	YEA			
REES	NV			
ROYBAL	YEA			
RYAN	YEA			
SISK	NV			
STARK	YEA			
VAN DEERLIN	NAY			
MAXMAN	YEA			
WILSON, C. H.	YEA			
COLORADO				
EVANS (CO)	NV		ARMSTRONG	NAY
SCHROEDER	NAY		JOHNSON (CO)	NAY
WIRTH	YEA			



ROLL NO. 674

DEMOCRATIC

OTHER

REPUBLICAN

CONNECTICUT

COTTER	YEA
DODD	YEA
GIAIMO	NAY
HOFFETT	YEA

MC KINNEY	NV
SARASIN	NAY

DELAWARE

DU PONT	NV
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FLORIDA

BENNETT	NAY
CHAPPELL	NAY
FASCELL	YEA
FUQUA	NV
GIBBONS	YEA
HALEY	NAY
LEHMAN	NV
PEPPER	YEA
ROGERS	NAY
SIKES	NAY

BAFALIS	NAY
BURKE (FL)	NAY
FREY	NV
KELLY	NAY
YOUNG (FL)	NAY

GEORGIA

BRINKLEY	NAY
FLYNT	NAY
GINN	NAY
LANDRUM	NAY
LEVITAS	NAY
MATHIS	NV
MC DONALD	NAY
STEPHENS	NAY
STUCKEY	NV
YOUNG (GA)	NV

HAWAII

MATSUNAGA	YEA
MINK	YEA

IDAHO

HANSEN	NAY
SYMMS	NAY



ROLL NO. 674

DEMOCRATIC

OTHER

REPUBLICAN

ILLINOIS

ANNUNZIO YEA
 COLLINS (IL) NY
 FARY YEA
 HALL (IL) YEA
 METCALFE YEA
 MIKYA YEA
 MURPHY (IL) YEA
 PRICE YEA
 ROSTENKOWSKI YEA
 RUSSO YEA
 SHIPLEY NAY
 SIMON YEA
 YATES YEA

ANDERSON (IL) NAY
 CRANE NAY
 DERWINSKI NAY
 ERLBORN NAY
 FINDLEY NAY
 HYDE NAY
 MADIGAN NAY
 MC CLORY NAY
 NICHEL NAY
 O'BRIEN NAY
 RAILSBACK NY

INDIANA

BRADEMAS YEA
 EVANS (IN) YEA
 FITHIAN NY
 HAMILTON NAY
 HAYES (IN) YEA
 JACOBS NAY
 MADDEN YEA
 ROUSH NAY
 SHARP NAY

HILLIS NAY
 MYERS (IN) NAY

IOWA

BEDELL YEA
 BLOVIN YEA
 HARKIN YEA
 MEZVINSKY YEA
 SMITH (IA) YEA

GRASSLEY NAY

KANSAS

KEYS YEA

SEBELIUS NY
 SHRIVER NAY
 SKUBITZ NAY
 WINN NAY

KENTUCKY

BRECKINRIDGE NAY
 HUBBARD NAY
 MAZZOLI YEA
 HATCHER NAY
 PERKINS NAY

CARTER NAY
 SNYDER NAY

LOUISIANA

BOGGS YEA
 BREAUX NAY
 HEBERT NY
 LONG (LA) YEA
 PASSMAN NY
 WAGGONER NAY

MOORE NAY
 TREEN NAY



ROLL NO. 674

DEMOCRATIC

OTHER

REPUBLICAN

STATE	DEMOCRATIC	**OTHER**	REPUBLICAN
MAINE			COHEN NAY EMERY NAY
MARYLAND	BYRON NAY LONG (MD) YEA MITCHELL (MD) YEA SARBANES YEA SPELLMAN YEA		BAUMAN NAY GUBE NAY HOLT NAY
MASSACHUSETTS	BOLAND YEA BURKE (MA) YEA DRINAN YEA EARLY NAY HARRINGTON YEA MOAKLEY YEA O'NEILL YEA STUDDS YEA TSONGAS YEA		CONTE NAY HECKLER (MA) NAY
MICHIGAN	BLANCHARD YEA BRODHEAD YEA CARR YEA CONYERS YEA DIGGS YEA DINGELL YEA FORD (MI) YEA KEDZI YEA O'HARA YEA RIEGLE NY TRAXLER NAY VANDER VEEN YEA		BROOMFIELD NAY BROWN (MI) NY CEDERBERG NAY ESCH NY HUTCHINSON NAY RUPPE NAY VANDER JAGT NAY
MINNESOTA	BERGLAND YEA FRASER YEA KARTH NY NOLAN YEA OBERSTAR YEA		FRENZEL NAY HAGEDORN NAY QUIE NAY
MISSISSIPPI	BOWEN NAY MONTGOMERY NAY WHITTEN NAY		COCHRAN NAY LOTT NAY



ROLL NO. 674

DEMOCRATIC

OTHER

REPUBLICAN

STATE	DEMOCRATIC	**OTHER**	REPUBLICAN
MISSOURI			
	BOLLING	YEA	TAYLOR (MO)
	BURLISON (MO)	YEA	NAY
	CLAY	NY	
	HUNGATE	YEA	
	ICHORD	YEA	
	RANDALL	NAY	
	SULLIVAN	NAY	
	SYMINGTON	YEA	
MONTANA			
	BAUCUS	YEA	
	HELCHER	NAY	
NEBRASKA			
			MC COLLISTER
			SMITH (NB)
			THONE
			NAY
			NAY
			NAY
NEVADA			
	SANTINI	YEA	
NEW HAMPSHIRE			
	D'AMOURS	YEA	CLEVELAND
			NAY
NEW JERSEY			
	DANIELS (NJ)	YEA	FENWICK
	FLORIO	YEA	FORSYTHE
	HELSTOSKI	NY	RINALDO
	HOWARD	YEA	NAY
	HUGHES	YEA	NY
	MAGUIRE	YEA	NAY
	KEYNER	YEA	
	MINISH	YEA	
	PATTEN (NJ)	YEA	
	RODINO	YEA	
	RDE	YEA	
	THOMPSON	YEA	
NEW MEXICO			
	RUNNELS	NAY	LUJAN
			NAY



ROLL NO. 674

DEMOCRATIC

OTHER

REPUBLICAN

NEW YORK

ABZUG NV
 ADDABBO YEA
 AMBRO YEA
 BADILLO NV
 BIAGGI YEA
 BINGHAM YEA
 CHISHOLM NV
 DELAHEY YEA
 DOWNEY (NY) YEA
 HANLEY YEA
 HOLTZMAN YEA
 KOCH YEA
 LAFALCE NV
 LUNDINE YEA
 MC HUGH YEA
 MURPHY (NY) NAY
 NOWAK YEA
 OTTINGER YEA
 PATTISON (NY) YEA
 PIKE NAY
 RANGEL YEA
 RICHMOND YEA
 ROSENTHAL YEA
 SCHEUER YEA
 SOLARZ YEA
 STRATTON YEA
 WOLFF YEA
 ZEFERETTI NV

CONABLE NAY
 FISH NAY
 GILMAN NAY
 HORTON NAY
 KEMP NAY
 LENT NAY
 MC EWEN NAY
 MITCHELL (NY) NAY
 PEYSER NV
 WALSH NAY
 WYDLER NAY

NORTH CAROLINA

ANDREWS (NC) YEA
 FOUNTAIN NAY
 HEFNER NAY
 HENDERSON NAY
 JONES (NC) NAY
 HEAL YEA
 PREYER YEA
 ROSE YEA
 TAYLOR (NC) NAY

BROYHILL NAY
 MARTIN NAY

NORTH DAKOTA

ANDREWS (ND) NAY



ROLL NO. 674

DEMOCRATIC

OTHER

REPUBLICAN

OHIO

ASHLEY	YEA
CARNEY	NAY
HAYS (OH)	NV
MOTTL	NAY
SEIBERLING	YEA
STANTON, JAMES V.	NV
STOKES	YEA
VANIK	NAY

ASHBROOK	NAY
BROWN (OH)	NAY
CLANCY	NAY
DEVINE	NAY
GRADISON	NAY
GUYER	NAY
HARSHA	NAY
KINDNESS	NAY
LATTA	NAY
MILLER (OH)	NAY
MOSHER	NAY
REGULA	NAY
STANTON, J. WILLIAM	NAY
WHALEN	NAY
WYLIE	NV

OKLAHOMA

ALBERT	
ENGLISH	NAY
JONES (OK)	NAY
RISEHOOVER	NV
STEED	NAY

JARMAN	NAY
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OREGON

AUCOIN	YEA
DUNCAN (OR)	YEA
ULLMAN	YEA
WEAVER	YEA

PENNSYLVANIA

DENT	NAY
EDGAR	YEA
EILBERG	YEA
FLOOD	NAY
GAYDOS	NAY
GREEN	NV
MOORHEAD (PA)	NV
MORGAN	NAY
MURTHA	NAY
NIX	YEA
ROONEY	NAY
VIGORITO	NAY
VATRON	NAY

BIESTER	NAY
COUGHLIN	NAY
ESHLEMAN	NV
GODDLING	NAY
HEINZ	NV
JOHNSON (PA)	NAY
MC DADE	NAY
MYERS (PA)	NAY
SCHWEEBELI	NAY
SCHULZE	NAY
SHUSTER	NAY

RHODE ISLAND

BEARD (RI)	YEA
ST GERMAIN	YEA



ROLL NO. 674

DEMOCRATIC

OTHER

REPUBLICAN

SOUTH CAROLINA

DAVIS	NAY
DERRICK	YEA
HOLLAND	NAY
JENRETTE	YEA
MANN	YEA

SPENCE	NAY
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SOUTH DAKOTA

ABDNOR	NAY
PRESSLER	NAY

TENNESSEE

ALLEN	NAY
EVINS (TN)	NV
FORD (TN)	NV
JONES (TN)	NAY
LLOYD (TN)	NAY

BEARD (TN)	NAY
DUNCAN (TN)	NAY
QUILLEN	NAY

TEXAS

BROOKS	NAY
BURLESON (TX)	NAY
DE LA GARZA	NV
ECKHARDT	NV
GONZALEZ	YEA
HALL (TX)	NAY
HIGHTOWER	NAY
JORDAN	YEA
KAZEN	NAY
KRUEGER	NAY
MAHON	NAY
MILFORD	NAY
PICKLE	NAY
POAGE	NAY
ROBERTS	NAY
TEAGUE	NAY
WHITE	NAY
WILSON, (TX)	NAY
WRIGHT	NV
YOUNG (TX)	NAY

ARCHER	NAY
COLLINS (TX)	NAY
PAUL	NAY
STEELMAN	NV

UTAH

HOWE	YEA
MC KAY	YEA

VERMONT

JEFFORDS	YEA
----------	-----

VIRGINIA

DANIEL, DAN	NAY
DOWNING (VA)	NAY
FISHER	YEA
HARRIS	YEA
SATTERFIELD	NAY

BUTLER	NAY
DANIEL, R. W.	NAY
ROBINSON	NAY
WAMPLER	NAY
WHITEHURST	NAY



ROLL NO. 674

DEMOCRATIC

OTHER

REPUBLICAN

WASHINGTON

ADAMS	YEA
BONKER	YEA
FOLEY	YEA
HICKS	YEA
MC CORMACK	YEA
NEEDS	YEA

PRITCHARD NAY

WEST VIRGINIA

HECHLER (WV)	YEA
MOLLOHAN	NAY
SLACK	NV
STAGGERS	NAY

WISCONSIN

ASPIN	YEA
BALDUS	NAY
CORNELL	YEA
KASTENMEIER	YEA
OBEY	YEA
REUSS	YEA
ZABLOCKI	YEA

KASTEN NAY
STEIGER (WI) NAY

WYOMING

RONCALIO NAY

* * * * * END OF REPORT * * * * *



THE WHITE HOUSE

WASHINGTON

File

August 30, 1976

MEMORANDUM FOR: MAX FRIEDERSDORF

FROM: CHARLES LEPPERT, JR.

SUBJECT: H.R. 14844, Estate and Gift
Tax Reform

Rep. John Rhodes suggests that the President get on the air waves immediately and blast the Democrat Congress for their failure to consider estate and gift tax reform in a free and open manner. The bill H.R. 14844, to reform estate and gift taxes, was scheduled for floor action in the House of Representatives today, August 30. The bill was brought up under a modified closed rule providing for four hours of debate. The modified closed rule permitted only those amendments which the Democrat caucus instructed the Rules Committee to permit to be offered.

Rep. John Anderson, Republican of Illinois, led a floor fight against taking up this bill under the modified closed rule when Rep. Al Ullman, Chairman of the House Ways and Means Committee, indicated during debate on the rule that certain amendments would provide a loss of revenue to the United States Treasury. Ullman said that it was fiscally irresponsible for the Republicans to support amendments which would cause a loss of revenue to the Treasury and therefore saw no reason to permit the bill to be considered under an open rule when Republicans professed to be the party of fiscal responsibility.

Upon a roll call vote, the motion for the previous question was defeated (by a vote of 162 - 212) and Rep. Anderson offered a motion to consider the bill under an open rule, which was favorably acted upon by the House (by a vote of 218 - 157).

Memo re H.R. 14844

Page Two

When the House agreed to an open rule for the consideration of the estate and gift tax reform legislation, Chairman Al Ullman, in consultation with Speaker Albert and Majority Leader Thomas P. O'Neill, pulled the bill from the program and further consideration by the House. Rep. John Rhodes suggests that the President should make a statement that the estate and gift tax reform was a President Ford initiative and blast the House for its failure to act on this important legislation. Rhodes says that the President should blast the Congress and especially the Democrat (king) caucus for wanting a closed rule and only certain amendments to be offered to the legislation. Tip O'Neill charged the Republicans with killing aid to farmers and small business, whereupon John Rhodes stated that if aid to farmers and small business was killed, it was the gentleman from Massachusetts who wielded the stiletto.

Rep. Joe Waggoner indicated that it was about time that the people around here showed that the Democrat caucus was not running this government.

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SEP 14 1976

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COMMITTEE ON WAYS AND MEANS
HOUSE OF REPRESENTATIVES

Today the House defeated a gag rule which would have allowed only 2 Democratic-caucus ordered amendments to the Estate & Gift tax reform bill and then adopted a rule which will allow any amendment to be considered as long as it is printed in the Congressional Record prior to ~~the~~ Sept 1, 1976.

The rule adopted by the House assures that all members will be able to participate in the writing of the Estate and Gift tax bill. It will allow the ideas requested by the President (not in the Ways and Means bill) to be considered. More importantly, it assures that such damaging provisions such as the "carryover basis" provision now in the bill ~~will be~~ can be eliminated from the bill.

COMMITTEE ON WAYS AND MEANS
HOUSE OF REPRESENTATIVES

The President should take the position that he welcomes the open procedure ~~fought for by~~ ~~to approve and~~ that it represents a rebellion by the House members - Democrats as well as Republicans - ~~to~~ against the autocratic rule of the Democratic leadership in the House. He should call for action by the House on the bill forthwith and ~~he~~ say that the responsibility for this measure lies with the Democrats. He should emphasize that he has been pushing for act & gift reform for months and that it must be ~~done~~ achieved before Congress recesses. If that doesn't occur, the Democrats will have to bear the responsibility for killing the bill.

Five

Estate & Gift Taxes

STATE AND PARTY REPORT

30 AUG. 1976 4:19 PM PAGE 1

ROLL NO. 675

H RES 1496 A01

YEA-AND-NAY

CLOSED 30 AUG. 1976 4:18 PM

AUTHOR(S): MR. ANDERSON OF ILL.

ON AGREEING TO THE AMENDMENT PROVIDES FOR AMENDMENTS TO BE OFFERED IF THEY WERE PRINTED IN THE RECORD BY SEPT. 1, 1976, AND PROVIDES FOR FOUR HOURS OF DEBATE.

	YEA	NAY	PRES	NV
DEMOCRATIC	92	157		37
REPUBLICAN	126			19
OTHER				
TOTAL	218	157		56

REPUBLICAN CLERK'S
REFERENCE COPY

JOE BARTLETT
H-220, U. S. CAPITOL



ROLL NO. 675

DEMOCRATIC

OTHER

REPUBLICAN

DEMOCRATIC	**OTHER**	REPUBLICAN
ALABAMA		
BEVILL	YEA	BUCHANAN
FLOWERS	YEA	DICKINSON
JONES (AL)	NV	EDWARDS (AL)
NICHOLS	YEA	
ALASKA		
		YOUNG (AK)
ARIZONA		
UDALL	NV	CONLAN
		RHODES
		STEIGER (AZ)
ARKANSAS		
ALEXANDER	NV	HAMMERSCHMIDT
MILLS	YEA	
THORNTON	NV	
CALIFORNIA		
ANDERSON (CA)	NAY	BELL
BROWN (CA)	NAY	BURGENER
BURKE (CA)	NAY	CLAUSEN, DON H.
BURTON, JOHN	NAY	CLAWSON, DEL
BURTON, PHILLIP	NAY	GOLDWATER
CORMAN	NAY	HINSHAW
DANIELSON	NAY	KETCHUM
DELLUMS	NAY	LAGOMARSINO
EDWARDS (CA)	NAY	MC CLOSKEY
HANNAFORD	NAY	MOORHEAD (CA)
HAWKINS	NV	PETTIS
JOHNSON (CA)	NAY	ROUSSELOT
KREBS	NAY	TALCOTT
LEGGETT	YEA	WIGGINS
LLOYD (CA)	NAY	WILSON, BOB
MC FALL	NAY	
HILLER (CA)	NAY	
MINETA	NAY	
MOSS	NAY	
PATTERSON (CA)	NAY	
REES	NV	
ROYBAL	NAY	
RYAN	NAY	
SISK	NV	
STARK	NAY	
VAN DEERLIN	NAY	
WAXMAN	NAY	
WILSON, C. H.	NAY	
COLORADO		
EVANS (CO)	NV	ARMSTRONG
SCHROEDER	YEA	JOHNSON (CO)
WIRTH	NAY	



ROLL NO. 675

DEMOCRATIC

OTHER

REPUBLICAN

CONNECTICUT				
COTTER	NAY		MC KINNEY	YEA
DODD	YEA		SARASIN	YEA
GIAIMO	YEA			
HOFFETT	NAY			
DELAWARE				
			DU PONT	NV
FLORIDA				
BENNETT	YEA		BAFALIS	YEA
CHAPPELL	YEA		BURKE (FL)	YEA
FASCELL	YEA		FREY	NV
FUQUA	NV		KELLY	YEA
GIBBONS	NAY		YOUNG (FL)	YEA
HALEY	NAY			
LEHMAN	NV			
PEPPER	NAY			
ROGERS	YEA			
SIKES	YEA			
GEORGIA				
BRINKLEY	YEA			
FLYNT	YEA			
GINN	YEA			
LANDRUM	YEA			
LEVITAS	YEA			
MATHIS	NV			
MC DONALD	YEA			
STEPHENS	YEA			
STUCKEY	NV			
YOUNG (GA)	NV			
HAWAII				
MATSUNAGA	NAY			
MINK	NAY			
IDAHO				
			HANSEN	YEA
			SYMMS	YEA



ROLL NO. 675

DEMOCRATIC

OTHER

REPUBLICAN

ILLINOIS

ANNUNZIO NAY
 COLLINS (IL) NY
 FARY NAY
 HALL (IL) NAY
 METCALFE NAY
 MIKYA NAY
 MURPHY (IL) NAY
 PRICE NAY
 ROSTENKOWSKI NAY
 RUSSO YEA
 SHIPLEY NAY
 SIMON YEA
 YATES NAY

ANDERSON (IL) YEA
 CRANE YEA
 DERWINSKI YEA
 ERLNBORN YEA
 FINDLEY YEA
 HYDE YEA
 MADIGAN YEA
 MC CLORY YEA
 MICHEL YEA
 O'BRIEN YEA
 RAILSBACK YEA

INDIANA

BRADEMAS NAY
 EVANS (IN) YEA
 FITHIAN NY
 HAMILTON YEA
 HAYES (IN) NAY
 JACOBS YEA
 MADDEN NAY
 ROUSH YEA
 SHARP YEA

HILLIS YEA
 MYERS (IN) YEA

IOWA

BEDELL NAY
 BLOVIN NAY
 HARKIN NAY
 MEZVINSKY NAY
 SMITH (IA) NAY

GRASSLEY YEA

KANSAS

KEYS NAY

SEBELIUS NY
 SHRIVER YEA
 SKUBITZ YEA
 WINN YEA

KENTUCKY

BRECKINRIDGE NAY
 HUBBARD YEA
 MAZZOLI NAY
 NATCHER YEA
 PERKINS YEA

CARTER YEA
 SNYDER YEA

LOUISIANA

BOGGS NAY
 BREAUX YEA
 HEBERT NY
 LONG (LA) NAY
 PASSMAN YEA
 WAGGONER YEA

MOORE YEA
 TREEN YEA



ROLL NO. 675

DEMOCRATIC

OTHER

REPUBLICAN

STATE	DEMOCRATIC	**OTHER**	REPUBLICAN	
MAINE			COHEN	YEA
			EMERY	YEA
MARYLAND				
	BYRON	YEA	BAUMAN	YEA
	LONG (MD)	NAY	GUDE	YEA
	MITCHELL (MD)	NAY	HOLT	YEA
	SARBANES	YEA		
	SPELLMAN	NAY		
MASSACHUSETTS				
	BOLAND	NAY	CONTE	YEA
	BURKE (MA)	NAY	HECKLER (MA)	YEA
	DRINAN	NAY		
	EARLY	YEA		
	HARRINGTON	NAY		
	MOAKLEY	NAY		
	O'NEILL	NAY		
	STUDDS	NAY		
	TSONGAS	NAY		
MICHIGAN				
	BLANCHARD	YEA	BROOMFIELD	NV
	BRODHEAD	YEA	BROWN (MI)	NV
	CARR	YEA	CEDERBERG	YEA
	CONYERS	NAY	ESCH	NV
	DIGGS	NAY	HUTCHINSON	YEA
	DINGELL	NAY	RUPPE	YEA
	FORD (MI)	NAY	VANDER JAGT	YEA
	HEDZI	NAY		
	O'HARA	NAY		
	RIEGLE	NV		
	TRAXLER	YEA		
	VANDER VEEN	NAY		
MINNESOTA				
	BERGLAND	NAY	FRENZEL	YEA
	FRASER	NAY	HAGEDORN	YEA
	KARTH	NV	QUIE	YEA
	NOLAN	NAY		
	DBERSTAR	NAY		
MISSISSIPPI				
	BOWEN	YEA	COCHRAN	YEA
	MONTGOMERY	YEA	LOTT	YEA
	WHITTEN	YEA		



ROLL NO. 675

DEMOCRATIC

OTHER

REPUBLICAN

MISSOURI

BOLLING NAY
 BURLISON (MO) NAY
 CLAY NY
 HUNGATE NAY
 ICHORD YEA
 RANDALL YEA
 SULLIVAN NAY
 SYMINGTON NAY

TAYLOR (MO)

YEA

MONTANA

BAUCUS NAY
 MELCHER YEA

NEBRASKA

MC COLLISTER
 SMITH (NB)
 THONE

YEA
 YEA
 YEA

NEVADA

SANTINI NAY

NEW HAMPSHIRE

D'AMOURS YEA

CLEVELAND

YEA

NEW JERSEY

DANIELS (NJ) NAY
 FLORIO NAY
 HELSTOSKI NY
 HOWARD NAY
 HUGHES YEA
 MAGUIRE NAY
 MEYNER YEA
 MINISH YEA
 PATTEN (NJ) NAY
 RODINO NAY
 ROE NAY
 THOMPSON NAY

FENWICK
 FORSYTHE
 RINALDO

YEA
 NY
 YEA

NEW MEXICO

RUNNELS YEA

LUJAN

YEA



ROLL NO. 675

DEMOCRATIC

OTHER

REPUBLICAN

NEW YORK

ABZUG NY
 ADDABBO YEA
 AMBRO YEA
 BADILLO NY
 BIAGGI NAY
 BINGHAM NAY
 CHISHOLM NY
 DELANEY NAY
 DOWNEY (NY) YEA
 HANLEY NAY
 HOLTZMAN NAY
 KOCH NAY
 LAFALCE NY
 LUNDINE NAY
 MC HUGH NAY
 MURPHY (NY) NAY
 NOWAK NAY
 OTTINGER NAY
 PATTISON (NY) NAY
 PIKE NAY
 RANGEL NAY
 RICHMOND NAY
 ROSENTHAL NAY
 SCHEUER NAY
 SOLARZ NAY
 STRATTON NAY
 WOLFF YEA
 ZEFERETTI NY

CONABLE YEA
 FISH YEA
 GILMAN YEA
 HORTON YEA
 KEPP YEA
 LENT YEA
 MC EWEN YEA
 MITCHELL (NY) YEA
 PEYSER NY
 WALSH YEA
 WYDLER YEA

NORTH CAROLINA

ANDREWS (NC) NAY
 FOUNTAIN YEA
 HEFNER YEA
 HENDERSON YEA
 JONES (NC) YEA
 HEAL YEA
 PREYER NAY
 ROSE YEA
 TAYLOR (NC) NAY

BROYHILL YEA
 MARTIN YEA

NORTH DAKOTA

ANDREWS (ND) YEA



ROLL NO. 675

DEMOCRATIC

OTHER

REPUBLICAN

OHIO

ASHLEY	NAY
CARNEY	NAY
HAYS (OH)	NY
MOTTL	YEA
SEIBERLING	NAY
STANTON, JAMES V.	NY
STOKES	NAY
VANIK	YEA

ASHBROOK	YEA
BROWN (OH)	YEA
CLANCY	YEA
DEVINE	YEA
GRADISON	YEA
GUYER	YEA
HARSHA	YEA
KINDNESS	YEA
LATTA	YEA
MILLER (OH)	YEA
MOSHER	YEA
REGULA	YEA
STANTON, J. WILLIAM	YEA
WHALEN	YEA
WYLIE	NY

OKLAHOMA

ALBERT	
ENGLISH	NAY
JONES (OK)	NAY
RISEHOOVER	NY
STEED	NAY

JARMAN	YEA
--------	-----

OREGON

AUCOIN	NAY
DUNCAN (OR)	NAY
ULLMAN	NAY
WEAVER	NAY

PENNSYLVANIA

DENT	YEA
EDGAR	NAY
EILBERG	NAY
FLOOD	NAY
GAYDOS	NAY
GREEN	NY
HOORHEAD (PA)	NY
MORGAN	NAY
MURTHA	NAY
NIX	NAY
ROONEY	YEA
VIGORITO	NAY
YATRON	NAY

BIESTER	YEA
COUGHLIN	YEA
ESHLEMAN	NY
GOODLING	YEA
HEINZ	NY
JOHNSON (PA)	YEA
MC DADE	YEA
MYERS (PA)	YEA
SCHNEEBELI	YEA
SCHULZE	YEA
SHUSTER	YEA

RHODE ISLAND

BEARD (RI)	NAY
ST GERMAIN	NAY



ROLL NO. 675

DEMOCRATIC

OTHER

REPUBLICAN

SOUTH CAROLINA

DAVIS	YEA
DERRICK	YEA
HOLLAND	NV
JENRETTE	YEA
HANN	YEA

SPENCE	YEA
--------	-----

SOUTH DAKOTA

ABDNOR	YEA
PRESSLER	YEA

TENNESSEE

ALLEN	YEA
EVINS (TN)	NV
FORD (TN)	NV
JONES (TN)	YEA
LLOYD (TN)	YEA

BEARD (TN)	YEA
DUNCAN (TN)	YEA
QUILLEN	YEA

TEXAS

BROOKS	YEA
BURLESON (TX)	YEA
DE LA GARZA	NV
ECKHARDT	NV
GONZALEZ	NAY
HALL (TX)	YEA
HIGHTOWER	YEA
JORDAN	NAY
KAZEN	YEA
KRUEGER	YEA
MAHON	YEA
MILFORD	YEA
PICKLE	YEA
POAGE	YEA
ROBERTS	YEA
TEAGUE	YEA
WHITE	YEA
WILSON, (TX)	YEA
WRIGHT	NV
YOUNG (TX)	YEA

ARCHER	YEA
COLLINS (TX)	YEA
PAUL	YEA
STEELMAN	NV

UTAH

HOWE	NAY
MC KAY	NAY

VERMONT

JEFFORDS	YEA
----------	-----

VIRGINIA

DANIEL, DAN	YEA
DOWNING (VA)	YEA
FISHER	NAY
HARRIS	NAY
SATTERFIELD	YEA

BUTLER	YEA
DANIEL, R. W.	YEA
ROBINSON	YEA
WAMPLER	YEA
WHITEHURST	YEA



ROLL NO. 675

DEMOCRATIC

OTHER

REPUBLICAN

WASHINGTON

ADAMS	NAY
BONKER	NAY
FDLEY	NAY
HICKS	NAY
MC CORMACK	NAY
MEEDS	NAY

PRITCHARD YEA

WEST VIRGINIA

HECHLER (WV)	NAY
MOLLOHAN	YEA
SLACK	NV
STAGGERS	NAY

WISCONSIN

ASPIN	NAY
BALDUS	NAY
CORNELL	NAY
KASTENMEIER	NAY
OBEY	NAY
REUSS	NAY
ZABLOCKI	YEA

KASTEN YEA
STEIGER (WI) YEA

WYOMING

RONCALIO	NAY
----------	-----

* * * * * END OF REPORT * * * * *



COMMITTEE ON
APPROPRIATIONS

SUBCOMMITTEES:
FOREIGN OPERATIONS
LEGISLATIVE

Congress of the United States
House of Representatives
Washington, D.C. 20515

DISTRICT OFFICE:
700 ONE MONTGOMERY PLAZA
NORRISTOWN, PA. 19401
(215) 277-4040
596-1735

September 23, 1976

FOR MEMBER'S IMMEDIATE ATTENTION

Dear Colleague:

I urgently ask your help in bringing higher education tax credit legislation to a House vote by asking the Speaker to appoint conferees for H.R. 1386 as soon as possible.

On September 16, the Senate amended H.R. 1386, which passed the House last Spring, to provide families with tax credits to offset their children's vocational and higher education expenses. I have been informed, moreover, that when an identical amendment was dropped by the Tax Reform Act Conference Committee Ways and Means Chairman Ullman assured the conferees of his efforts to bring the tax credit issue to a full House vote in the 94th Congress. As of this time, the House has not appointed conferees to enable this.

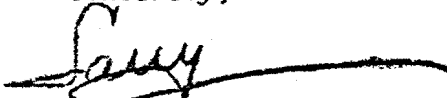
All of us are familiar with the Senate's tax credit amendment. A family would be able to reduce its 1977 tax bill by up to \$100 for each child's vocational or college education expenses. The amount of the credit would increase in \$50 increments annually until 1980.

Nearly four dozen Members, from both parties, have sponsored higher education tax credit bills. Almost twice this number urged hearings on the tax credit approach. The Senate has passed such legislation in four of the past five Congresses, including the 94th Congress. President Ford, himself, publicly endorsed the tax credit approach to education. Despite this overwhelming bi-partisan support, the full House has never had the opportunity to express its will.

I, therefore, earnestly enlist your assistance in urging action on this legislation. It is the last chance for the 94th Congress to go on record on this important issue. Regardless of our individual opinions on this particular Senate amendment, I know you will agree to the importance of the issue itself.

Please, write, call, or otherwise relay to the Speaker your desire that conferees for H.R. 1386 be appointed without delay. If you have any questions, or need further information, please contact Chris of my staff at x56111.

Sincerely,


LAWRENCE COUGHLIN

FACT SHEET ON TAX CREDITS FOR HIGHER EDUCATION EXPENSES

General:

Almost four dozen Congressmen have sponsored bills providing tax credits for education costs.

Nearly twice that number urged Ways and Means Committee Chairman Ullman to hold hearings on the tax credit approach. Hearings were never held.

The Senate has passed tax credit legislation in four of the past five Congresses, including the 94th Congress. In each instance, the Senate position was dropped in House-Senate Conferences.

What the present tax credit provision would do:

A family would be able to reduce its 1977 tax bill by up to \$100 for each child's vocational or college education expenses. The amount of the credit allowed would increase by \$50 each year until 1980. The credit would then be \$250 per student.

Recent legislative history:

The Tax Reform Act was amended by the Senate to include the above tax credit provision. The House-Senate Conference Committee, which had to convene to resolve the differences between the two chambers' tax reform bills, dropped the tax credit provision.

This was done with the assurance from Ways and Means Committee Chairman Ullman, however, that he'd do everything he could to bring the issue to a House vote, if the Senate added the provision to another bill.

The Senate did precisely this with an amendment to H.R. 1386. H.R. 1386 is a private relief bill for Smith College which passed the House last May. The Senate amended the bill on September 16, 1976 with the tax credit provision (explained above), requested a conference with the House to resolve the differences, and appointed conferees. As of September 23, however, the House has not appointed conferees.

If a conference is not convened, the tax credit provision (as well as the Smith College relief) will die with the end of the 94th Congress.

