Pingree/Dreier
7+07

111th Congress 2d Session

H. Res.

## Senate amendment to H.R. 4853 - Middle Class Tax Relief Act of 2010

- 1. Provides for the consideration of the Senate amendment to H.R. 4853.
- 2. Makes in order a motion by the chair of the Committee on Ways and Means that the House concur in the Senate amendment with the amendment printed in the report of the Committee on Rules accompanying this resolution.
- 3. Provides one hour of debate on the motion equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means.
- 4. Waives all points of order against consideration of the motion except those arising under clause 10 of rule XXI.
- 5. Provides that the Senate amendment and the motion shall be considered as read.
- 6. Provides that measures may be considered under suspension of the rules at any time through Friday, December 3, 2010. The Speaker or her designee shall consult with the Minority Leader or his designee on the designation of any matter for consideration pursuant to this section.

## RESOLUTION

Resolved, That upon adoption of this resolution it shall be in order to take from the Speaker's table the bill (H.R. 4853) to amend the Internal Revenue Code of 1986 to extend the funding and expenditure authority of the Airport and Airway Trust Fund, to amend title 49, United States Code, to extend authorizations for the airport improvement program, and for other purposes, with the Senate amendment thereto, and to consider in the House, without intervention of any point of order except those arising under clause 10 of rule XXI, a motion offered by the chair of the Committee on Ways and Means or his designee that the House concur in the Senate amendment with the amendment printed in the report of the Committee on Rules

accompanying this resolution. The Senate amendment and the motion shall be considered as read. The motion shall be debatable for one hour equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means. The previous question shall be considered as ordered on the motion to final adoption without intervening motion.

Sec. 2. It shall be in order at any time through the legislative day of December 3, 2010, for the Speaker to entertain motions that the House suspend the rules. The Speaker or her designee shall consult with the Minority Leader or his designee on the designation of any matter for consideration pursuant to this section.

## Summary of the Proposed House Amendment

The amendment includes: Two year extension of alternative minimum tax relief; Permanent extension of marginal individual income tax rate reduction for middle-class taxpayers; Permanent reduced capital gains and dividend tax relief for middle-class taxpayers; Permanent extension of EGTRRA and ARRA improvements to child tax credit; Permanent extension of PEP and Pease relief for middle-class taxpayers; Permanent marriage penalty relief for middle-class taxpayers; Permanent earned income tax credit simplification and increase; Permanent extension of education tax incentives; Permanent extension of tax benefits for families and children; and Permanent extension of enhanced small business expensing.