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H.R.4

Pension Protection Act of 2006 (Enrolled as Agreed to or Passed by Both House and Senate)

SEC. 1218. CONTRIBUTIONS OF FRACTIONAL INTERESTS IN TANGIBLE PERSONAL PROPERTY.

(a) Income Tax- Section 170 (relating to charitable, etc., contributions and gifts) is amended by redesignating subsection (o) as subsection (p) and by inserting after subsection (n) the following new subsection:

 ` (o) Special Rules for Fractional Gifts-

 ` (1) DENIAL OF DEDUCTION IN CERTAIN CASES-

 ` (A) IN GENERAL- No deduction shall be allowed for a contribution of an undivided portion of a taxpayer's entire interest in tangible personal property unless all interest in the property is held immediately before such contribution by--

 ` (i) the taxpayer, or

 ` (ii) the taxpayer and the donee.

 ` (B) EXCEPTIONS- The Secretary may, by regulation, provide for exceptions to subparagraph (A) in cases where all persons who hold an interest in the property make proportional contributions of an undivided portion of the entire interest held by such persons.

 ` (2) VALUATION OF SUBSEQUENT GIFTS- In the case of any additional contribution, the fair market value of such contribution shall be determined by using the lesser of--

 ` (A) the fair market value of the property at the time of the initial fractional contribution, or

 ` (B) the fair market value of the property at the time of the additional contribution.

 ` (3) RECAPTURE OF DEDUCTION IN CERTAIN CASES; ADDITION TO TAX-

 ` (A) RECAPTURE- The Secretary shall provide for the recapture of the amount of any deduction allowed under this section (plus interest) with respect to any contribution of an undivided portion of a taxpayer's entire interest in tangible personal property--

 ` (i) in any case in which the donor does not contribute all of the remaining interest in such property to the donee (or, if such donee is no longer in existence, to any person described in section 170(c)) before the earlier of--

 ` (I) the date that is 10 years after the date of the initial fractional contribution, or

 ` (II) the date of the death of the donor, and

 ` (ii) in any case in which the donee has not, during the period beginning on the date of the initial fractional contribution and ending on the date described in clause (i)--

 ` (I) had substantial physical possession of the property, and

 ` (II) used the property in a use which is related to a purpose or function constituting the basis for the organizations' exemption under section 501.

 ` (B) ADDITION TO TAX- The tax imposed under this chapter for any taxable year for which there is a recapture under subparagraph (A) shall be increased by 10 percent of the amount so recaptured.

 ` (4) DEFINITIONS- For purposes of this subsection--

 ` (A) ADDITIONAL CONTRIBUTION- The term `additional contribution' means any charitable contribution by the taxpayer of any interest in property with respect to which the taxpayer has previously made an initial fractional contribution.

 ` (B) INITIAL FRACTIONAL CONTRIBUTION- The term `initial fractional contribution' means, with respect to any taxpayer, the first charitable contribution of an undivided portion of the taxpayer's entire interest in any tangible personal property.'

(b) Estate Tax- Section 2055 (relating to transfers for public, charitable, and religious uses) is amended by redesignating subsection (g) as subsection (h) and by inserting after subsection (f) the following new subsection:

 ` (g) Valuation of Subsequent Gifts-

 ` (1) IN GENERAL- In the case of any additional contribution, the fair market value of such contribution shall be determined by using the lesser of--

 ` (A) the fair market value of the property at the time of the initial fractional contribution, or

 ` (B) the fair market value of the property at the time of the additional contribution.

 ` (2) DEFINITIONS- For purposes of this paragraph--

 ` (A) ADDITIONAL CONTRIBUTION- The term `additional contribution' means a bequest, legacy, devise, or transfer described in subsection (a) of any interest in a property with respect to which the decedent had previously made an initial fractional contribution.

 ` (B) INITIAL FRACTIONAL CONTRIBUTION- The term `initial fractional contribution' means, with respect to any decedent, any charitable contribution of an undivided portion of the decedent's entire interest in any tangible personal property for which a deduction was allowed under section 170.'

(c) Gift Tax- Section 2522 (relating to charitable and similar gifts) is amended by redesignating subsection (e) as subsection (f) and by inserting after subsection (d) the following new subsection:

 ` (e) Special Rules for Fractional Gifts-

 ` (1) DENIAL OF DEDUCTION IN CERTAIN CASES-

 (A) IN GENERAL- No deduction shall be allowed for a contribution of an undivided portion of a taxpayer's entire interest in tangible personal property unless all interest in the property is held immediately before such contribution by--

-  (i) the taxpayer, or
-  (ii) the taxpayer and the donee.

 (B) EXCEPTIONS- The Secretary may, by regulation, provide for exceptions to subparagraph (A) in cases where all persons who hold an interest in the property make proportional contributions of an undivided portion of the entire interest held by such persons.

 (2) VALUATION OF SUBSEQUENT GIFTS- In the case of any additional contribution, the fair market value of such contribution shall be determined by using the lesser of--

-  (A) the fair market value of the property at the time of the initial fractional contribution, or
-  (B) the fair market value of the property at the time of the additional contribution.

 (3) RECAPTURE OF DEDUCTION IN CERTAIN CASES; ADDITION TO TAX-

 (A) IN GENERAL- The Secretary shall provide for the recapture of an amount equal to any deduction allowed under this section (plus interest) with respect to any contribution of an undivided portion of a taxpayer's entire interest in tangible personal property--

 (i) in any case in which the donor does not contribute all of the remaining interest in such property to the donee (or, if such donee is no longer in existence, to any person described in section 170(c)) before the earlier of--

-  (I) the date that is 10 years after the date of the initial fractional contribution, or
-  (II) the date of the death of the donor, and

 (ii) in any case in which the donee has not, during the period beginning on the date of the initial fractional contribution and ending on the date described in clause (i)--

-  (I) had substantial physical possession of the property, and
-  (II) used the property in a use which is related to a purpose or function constituting the basis for the organizations' exemption under section 501.

 (B) ADDITION TO TAX- The tax imposed under this chapter for any taxable year for which there is a recapture under subparagraph (A) shall be increased by 10 percent of the amount so recaptured.

 (4) DEFINITIONS- For purposes of this subsection--

 (A) ADDITIONAL CONTRIBUTION- The term 'additional contribution' means any gift for which a deduction is allowed under subsection (a) or (b) of any interest in a property with respect to which the donor has previously made an initial fractional contribution.

 (B) INITIAL FRACTIONAL CONTRIBUTION- The term 'initial fractional contribution' means, with respect to any donor, the first gift of an undivided portion of the donor's entire interest in any tangible personal property for which a deduction is allowed under subsection (a) or (b).'

(d) Effective Date- The amendments made by this section shall apply to contributions, bequests, and gifts made after the date of the enactment of this Act .

SEC. 1219. PROVISIONS RELATING TO SUBSTANTIAL AND GROSS OVERSTATEMENTS OF VALUATIONS.

(a) Modification of Thresholds for Substantial and Gross Valuation Misstatements-

(1) SUBSTANTIAL VALUATION MISSTATEMENT-

(A) INCOME TAXES- Subparagraph (A) of section 6662(e)(1) (relating to substantial valuation misstatement under chapter 1) is amended by striking '200 percent' and inserting '150 percent'.

(B) ESTATE AND GIFT TAXES- Paragraph (1) of section 6662(g) is amended by striking '50 percent' and inserting '65 percent'.

(2) GROSS VALUATION MISSTATEMENT-

(A) INCOME TAXES- Clauses (i) and (ii) of section 6662(h)(2)(A) (relating to increase in penalty in case of gross valuation misstatements) are amended to read as follows:

 (i) in paragraph (1)(A), '200 percent' for '150 percent',

 (ii) in paragraph (1)(B)(i)--

 (I) '400 percent' for '200 percent', and

 (II) '25 percent' for '50 percent', and'.

(B) ESTATE AND GIFT TAXES- Subparagraph (C) of section 6662(h)(2) is amended by striking '25 percent' for '50 percent' and inserting '40 percent' for '65 percent'.

(3) ELIMINATION OF REASONABLE CAUSE EXCEPTION FOR GROSS MISSTATEMENTS- Section 6664(c)(2) (relating to reasonable cause exception for underpayments) is amended by striking 'paragraph (1) shall not apply unless' and inserting 'paragraph (1) shall not apply. The preceding sentence shall not apply to a substantial valuation overstatement under chapter 1 if'.

(b) Penalty on Appraisers Whose Appraisals Result in Substantial or Gross Valuation Misstatements-

(1) IN GENERAL- Part I of subchapter B of chapter 68 (relating to assessable penalties) is amended by inserting after section 6695 the following new section:

 SEC. 6695A. SUBSTANTIAL AND GROSS VALUATION MISSTATEMENTS ATTRIBUTABLE TO INCORRECT APPRAISALS.

 (a) Imposition of Penalty- If--

 (1) a person prepares an appraisal of the value of property and such person knows, or reasonably should have known, that the appraisal would be used in connection with a return or a claim for refund, and

 (2) the claimed value of the property on a return or claim for refund which is based on such appraisal results in a substantial valuation misstatement under chapter 1 (within the meaning of section 6662(e)), or a gross valuation misstatement (within the meaning of section 6662(h)), with respect to such property, then such person shall pay a penalty in the amount determined under subsection (b).

 (b) Amount of Penalty- The amount of the penalty imposed under subsection (a) on any person with respect to an appraisal shall be equal to the lesser of--

ˆ (1) the greater of--

- ˆ (A) 10 percent of the amount of the underpayment (as defined in section 6664(a)) attributable to the misstatement described in subsection (a)(2), or
- ˆ (B) \$1,000, or

ˆ (2) 125 percent of the gross income received by the person described in subsection (a)(1) from the preparation of the appraisal.

ˆ (c) Exception- No penalty shall be imposed under subsection (a) if the person establishes to the satisfaction of the Secretary that the value established in the appraisal was more likely than not the proper value.'

(2) RULES APPLICABLE TO PENALTY- Section 6696 (relating to rules applicable with respect to sections 6694 and 6695) is amended--

- (A) by striking `6694 and 6695' each place it appears in the text and heading thereof and inserting `6694, 6695, and 6695A', and
- (B) by striking `6694 or 6695' each place it appears in the text and inserting `6694, 6695, or 6695A'.

(3) CONFORMING AMENDMENT- The table of sections for part I of subchapter B of chapter 68 is amended by striking the item relating to section 6696 and inserting the following new items:

ˆ Sec. 6695A. Substantial and gross valuation misstatements attributable to incorrect appraisals.

ˆ Sec. 6696. Rules applicable with respect to sections 6694, 6695, and 6695A.'

(c) Qualified Appraisers and Appraisals-

(1) IN GENERAL- Subparagraph (E) of section 170(f)(11) is amended to read as follows:

ˆ (E) QUALIFIED APPRAISAL AND APPRAISER- For purposes of this paragraph--

- ˆ (i) QUALIFIED APPRAISAL- The term `qualified appraisal' means, with respect to any property, an appraisal of such property which--
 - ˆ (I) is treated for purposes of this paragraph as a qualified appraisal under regulations or other guidance prescribed by the Secretary, and
 - ˆ (II) is conducted by a qualified appraiser in accordance with generally accepted appraisal standards and any regulations or other guidance prescribed under subclause (I).
- ˆ (ii) QUALIFIED APPRAISER- Except as provided in clause (iii), the term `qualified appraiser' means an individual who--
 - ˆ (I) has earned an appraisal designation from a recognized professional appraiser organization or has otherwise met minimum education and experience requirements set forth in regulations prescribed by the Secretary,
 - ˆ (II) regularly performs appraisals for which the individual receives compensation, and
 - ˆ (III) meets such other requirements as may be prescribed by the Secretary in regulations or other guidance.
- ˆ (iii) SPECIFIC APPRAISALS- An individual shall not be treated as a qualified appraiser with respect to any specific appraisal unless--
 - ˆ (I) the individual demonstrates verifiable education and experience in valuing the type of property subject to the appraisal, and
 - ˆ (II) the individual has not been prohibited from practicing before the Internal Revenue Service by the Secretary under section 330(c) of title 31, United States Code, at any time during the 3-year period ending on the date of the appraisal.'

(2) REASONABLE CAUSE EXCEPTION- Subparagraphs (B) and (C) of section 6664(c)(3) are amended to read as follows:

- ˆ (B) QUALIFIED APPRAISAL- The term `qualified appraisal' has the meaning given such term by section 170(f)(11)(E)(i).
- ˆ (C) QUALIFIED APPRAISER- The term `qualified appraiser' has the meaning given such term by section 170(f)(11)(E)(ii).'

(d) Disciplinary Actions Against Appraisers- Section 330(c) of title 31, United States Code, is amended by striking `with respect to whom a penalty has been assessed under section 6701(a) of the Internal Revenue Code of 1986'.

(e) Effective Dates-

- (1) MISSTATEMENT PENALTIES- Except as provided in paragraph (3), the amendments made by subsection (a) shall apply to returns filed after the date of the enactment of this Act .
- (2) APPRAISER PROVISIONS- Except as provided in paragraph (3), the amendments made by subsections (b), (c), and (d) shall apply to appraisals prepared with respect to returns or submissions filed after the date of the enactment of this Act .
- (3) SPECIAL RULE FOR CERTAIN EASEMENTS- In the case of a contribution of a qualified real property interest which is a restriction with respect to the exterior of a building described in section 170(h)(4)(C)(ii) of the Internal Revenue Code of 1986, and an appraisal with respect to the contribution, the amendments made by subsections (a) and (b) shall apply to returns filed after July 25, 2006.

SEC. 1220. ADDITIONAL STANDARDS FOR CREDIT COUNSELING ORGANIZATIONS.

(a) In General- Section 501 (relating to exemption from tax on corporations, certain trusts, etc.) is amended by redesignating subsection (q) as subsection (r) and by inserting after subsection (p) the following new subsection:

ˆ (q) Special Rules for Credit Counseling Organizations-

- ˆ (1) IN GENERAL- An organization with respect to which the provision of credit counseling services is a substantial purpose shall not be exempt from tax under subsection (a) unless such organization is described in paragraph (3) or (4) of subsection (c) and such organization is organized and operated in accordance with the following requirements:
 - ˆ (A) The organization--
 - ˆ (i) provides credit counseling services tailored to the specific needs and circumstances of consumers,
 - ˆ (ii) makes no loans to debtors (other than loans with no fees or interest) and does not negotiate the making of loans on behalf of debtors,
 - ˆ (iii) provides services for the purpose of improving a consumer's credit record, credit history, or credit rating only to the extent that such services are incidental to providing credit counseling services, and
 - ˆ (iv) does not charge any separately stated fee for services for the purpose of improving any consumer's credit record, credit history, or credit rating.

the enactment of this Act .

(2) **TRANSITION RULE FOR EXISTING ORGANIZATIONS-** In the case of any organization described in paragraph (3) or (4) of section 501(c) of the Internal Revenue Code of 1986 and with respect to which the provision of credit counseling services is a substantial purpose on the date of the enactment of this Act , the amendments made by this section shall apply to taxable years beginning after the date which is 1 year after the date of the enactment of this Act .

SEC. 1221. EXPANSION OF THE BASE OF TAX ON PRIVATE FOUNDATION NET INVESTMENT INCOME.

(a) **Gross Investment Income-**

(1) **IN GENERAL-** Paragraph (2) of section 4940(c) (relating to gross investment income) is amended by adding at the end the following new sentence: `Such term shall also include income from sources similar to those in the preceding sentence.'.

(2) **CONFORMING AMENDMENT-** Subsection (e) of section 509 (relating to gross investment income) is amended by adding at the end the following new sentence: `Such term shall also include income from sources similar to those in the preceding sentence.'.

(b) **Capital Gain Net Income-** Paragraph (4) of section 4940(c) (relating to capital gains and losses) is amended--

(1) in subparagraph (A), by striking `used for the production of interest, dividends, rents, and royalties' and inserting `used for the production of gross investment income (as defined in paragraph (2))'.

(2) in subparagraph (C), by inserting `or carrybacks' after `carryovers', and

(3) by adding at the end the following new subparagraph:

(D) Except to the extent provided by regulation, under rules similar to the rules of section 1031 (including the exception under subsection (a)(2) thereof), no gain or loss shall be taken into account with respect to any portion of property used for a period of not less than 1 year for a purpose or function constituting the basis of the private foundation's exemption if the entire property is exchanged immediately following such period solely for property of like kind which is to be used primarily for a purpose or function constituting the basis for such foundation's exemption.'.

(c) **Effective Date-** The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act .

SEC. 1222. DEFINITION OF CONVENTION OR ASSOCIATION OF CHURCHES.

Section 7701 (relating to definitions) is amended by redesignating subsection (o) as subsection (p) and by inserting after subsection (n) the following new subsection:

(o) **Convention or Association of Churches-** For purposes of this title, any organization which is otherwise a convention or association of churches shall not fail to so qualify merely because the membership of such organization includes individuals as well as churches or because individuals have voting rights in such organization.'.

SEC. 1223. NOTIFICATION REQUIREMENT FOR ENTITIES NOT CURRENTLY REQUIRED TO FILE.

(a) **In General-** Section 6033 (relating to returns by exempt organizations), as amended by this Act , is amended by redesignating subsection (i) as subsection (j) and by inserting after subsection (h) the following new subsection:

(i) **Additional Notification Requirements-** Any organization the gross receipts of which in any taxable year result in such organization being referred to in subsection (a)(3)(A)(ii) or (a)(3)(B)--

(1) shall furnish annually, in electronic form, and at such time and in such manner as the Secretary may by regulations prescribe, information setting forth--

(A) the legal name of the organization,

(B) any name under which such organization operates or does business,

(C) the organization's mailing address and Internet web site address (if any),

(D) the organization's taxpayer identification number,

(E) the name and address of a principal officer, and

(F) evidence of the continuing basis for the organization's exemption from the filing requirements under subsection (a)(1), and

(2) upon the termination of the existence of the organization, shall furnish notice of such termination.'.

(b) **Loss of Exempt Status for Failure To File Return or Notice-** Section 6033 (relating to returns by exempt organizations), as amended by subsection (a), is amended by redesignating subsection (j) as subsection (k) and by inserting after subsection (i) the following new subsection:

(j) **Loss of Exempt Status for Failure To File Return or Notice-**

(1) **IN GENERAL-** If an organization described in subsection (a)(1) or (i) fails to file an annual return or notice required under either subsection for 3 consecutive years, such organization's status as an organization exempt from tax under section 501(a) shall be considered revoked on and after the date set by the Secretary for the filing of the third annual return or notice. The Secretary shall publish and maintain a list of any organization the status of which is so revoked.

(2) **APPLICATION NECESSARY FOR REINSTATEMENT-** Any organization the tax-exempt status of which is revoked under paragraph (1) must apply in order to obtain reinstatement of such status regardless of whether such organization was originally required to make such an application.

(3) **RETROACTIVE REINSTATEMENT IF REASONABLE CAUSE SHOWN FOR FAILURE-** If, upon application for reinstatement of status as an organization exempt from tax under section 501(a), an organization described in paragraph (1) can show to the satisfaction of the Secretary evidence of reasonable cause for the failure described in such paragraph, the organization's exempt status may, in the discretion of the Secretary, be reinstated effective from the date of the revocation under such paragraph.'.

(c) **No Declaratory Judgment Relief-** Section 7428(b) (relating to limitations) is amended by adding at the end the following new paragraph:

(4) **NONAPPLICATION FOR CERTAIN REVOCATIONS-** No action may be brought under this section with respect to any revocation of status described in section 6033(j)(1).'. .

(d) **No Monetary Penalty for Failure To Notify-** Section 6652(c)(1) (relating to annual returns under section 6033 or 6012(a)(6)) is amended by adding at the end the following new subparagraph:

(E) **NO PENALTY FOR CERTAIN ANNUAL NOTICES-** This paragraph shall not apply with respect to any notice required under section 6033(i).'. .

(e) **Secretarial Outreach Requirements-**

(1) NOTICE REQUIREMENT- The Secretary of the Treasury shall notify in a timely manner every organization described in section 6033(i) of the Internal Revenue Code of 1986 (as added by this section) of the requirement under such section 6033(i) and of the penalty established under section 6033(j) of such Code--

(A) by mail, in the case of any organization the identity and address of which is included in the list of exempt organizations maintained by the Secretary, and

(B) by Internet or other means of outreach, in the case of any other organization.

(2) LOSS OF STATUS PENALTY FOR FAILURE TO FILE RETURN- The Secretary of the Treasury shall publicize, in a timely manner in appropriate forms and instructions and through other appropriate means, the penalty established under section 6033(j) of such Code for the failure to file a return under subsection (a)(1) or (i) of section 6033 of such Code.

(f) Effective Date- The amendments made by this section shall apply to notices and returns with respect to annual periods beginning after 2006.

SEC. 1224. DISCLOSURE TO STATE OFFICIALS RELATING TO EXEMPT ORGANIZATIONS.

(a) In General- Subsection (c) of section 6104 is amended by striking paragraph (2) and inserting the following new paragraphs:

ˆ (2) DISCLOSURE OF PROPOSED ACTIONS RELATED TO CHARITABLE ORGANIZATIONS-

ˆ (A) SPECIFIC NOTIFICATIONS- In the case of an organization to which paragraph (1) applies, the Secretary may disclose to the appropriate State officer--

ˆ (i) a notice of proposed refusal to recognize such organization as an organization described in section 501(c)(3) or a notice of proposed revocation of such organization's recognition as an organization exempt from taxation,

ˆ (ii) the issuance of a letter of proposed deficiency of tax imposed under section 507 or chapter 41 or 42, and

ˆ (iii) the names, addresses, and taxpayer identification numbers of organizations which have applied for recognition as organizations described in section 501(c)(3).

ˆ (B) ADDITIONAL DISCLOSURES- Returns and return information of organizations with respect to which information is disclosed under subparagraph (A) may be made available for inspection by or disclosed to an appropriate State officer.

ˆ (C) PROCEDURES FOR DISCLOSURE- Information may be inspected or disclosed under subparagraph (A) or (B) only--

ˆ (i) upon written request by an appropriate State officer, and

ˆ (ii) for the purpose of, and only to the extent necessary in, the administration of State laws regulating such organizations.

Such information may only be inspected by or disclosed to a person other than the appropriate State officer if such person is an officer or employee of the State and is designated by the appropriate State officer to receive the returns or return information under this paragraph on behalf of the appropriate State officer.

ˆ (D) DISCLOSURES OTHER THAN BY REQUEST- The Secretary may make available for inspection or disclose returns and return information of an organization to which paragraph (1) applies to an appropriate State officer of any State if the Secretary determines that such returns or return information may constitute evidence of noncompliance under the laws within the jurisdiction of the appropriate State officer.

ˆ (3) DISCLOSURE WITH RESPECT TO CERTAIN OTHER EXEMPT ORGANIZATIONS- Upon written request by an appropriate State officer, the Secretary may make available for inspection or disclosure returns and return information of any organization described in section 501(c) (other than organizations described in paragraph (1) or (3) thereof) for the purpose of, and only to the extent necessary in, the administration of State laws regulating the solicitation or administration of the charitable funds or charitable assets of such organizations. Such information may only be inspected by or disclosed to a person other than the appropriate State officer if such person is an officer or employee of the State and is designated by the appropriate State officer to receive the returns or return information under this paragraph on behalf of the appropriate State officer.

ˆ (4) USE IN CIVIL JUDICIAL AND ADMINISTRATIVE PROCEEDINGS- Returns and return information disclosed pursuant to this subsection may be disclosed in civil administrative and civil judicial proceedings pertaining to the enforcement of State laws regulating such organizations in a manner prescribed by the Secretary similar to that for tax administration proceedings under section 6103(h)(4).

ˆ (5) NO DISCLOSURE IF IMPAIRMENT- Returns and return information shall not be disclosed under this subsection, or in any proceeding described in paragraph (4), to the extent that the Secretary determines that such disclosure would seriously impair Federal tax administration.

ˆ (6) DEFINITIONS- For purposes of this subsection--

ˆ (A) RETURN AND RETURN INFORMATION- The terms `return' and `return information' have the respective meanings given to such terms by section 6103(b).

ˆ (B) APPROPRIATE STATE OFFICER- The term `appropriate State officer' means--

ˆ (i) the State attorney general,

ˆ (ii) the State tax officer,

ˆ (iii) in the case of an organization to which paragraph (1) applies, any other State official charged with overseeing organizations of the type described in section 501(c)(3), and

ˆ (iv) in the case of an organization to which paragraph (3) applies, the head of an agency designated by the State attorney general as having primary responsibility for overseeing the solicitation of funds for charitable purposes.'

(b) Conforming Amendments-

(1) Paragraph (2) of section 6103(a) is amended by inserting `or section 6104(c)' after `this section'.

(2) Subparagraph (A) of section 6103(p)(3) is amended by inserting `and section 6104(c)' after `section' in the first sentence.

(3) Paragraph (4) of section 6103(p) is amended--

(A) in the matter preceding subparagraph (A), by inserting `, any appropriate State officer (as defined in section 6104(c)),' before `or any other person',

(B) in subparagraph (F)(i), by inserting `any appropriate State officer (as defined in section 6104(c)),' before `or any other person', and

(C) in the matter following subparagraph (F), by inserting `, an appropriate State officer (as defined in section 6104(c)),' after `including an agency' each place it appears.

(4) The heading for paragraph (1) of section 6104(c) is amended by inserting `FOR CHARITABLE ORGANIZATIONS' after `RULE'.

(5) Paragraph (2) of section 7213(a) is amended by inserting `or under section 6104(c)' after `6103'.

(6) Paragraph (2) of section 7213A(a) is amended by inserting `or under section 6104(c)' after `7213(a)(2)'.

(7) Paragraph (2) of section 7431(a) is amended by inserting `or in violation of section 6104(c)' after `6103'.

(c) Effective Date- The amendments made by this section shall take effect on the date of the enactment of this Act but shall not apply to requests made before such date.

SEC. 1225. PUBLIC DISCLOSURE OF INFORMATION RELATING TO UNRELATED BUSINESS INCOME TAX RETURNS.

(a) In General- Subparagraph (A) of section 6104(d)(1) is amended by redesignating clauses (ii) and (iii) as clauses (iii) and (iv), respectively, and by inserting after clause (i) the following new clause:

` (ii) any annual return filed under section 6011 which relates to any tax imposed by section 511 (relating to imposition of tax on unrelated business income of charitable, etc., organizations) by such organization, but only if such organization is described in section 501(c)(3),'.

(b) Effective Date- The amendments made by this section shall apply to returns filed after the date of the enactment of this Act .

SEC. 1226. STUDY ON DONOR ADVISED FUNDS AND SUPPORTING ORGANIZATIONS.

(a) Study- The Secretary of the Treasury shall undertake a study on the organization and operation of donor advised funds (as defined in section 4966(d)(2) of the Internal Revenue Code of 1986, as added by this Act) and of organizations described in section 509(a)(3) of such Code. The study shall specifically consider--

(1) whether the deductions allowed for the income, gift, or estate taxes for charitable contributions to sponsoring organizations (as defined in section 4966(d)(1) of such Code, as added by this Act) of donor advised funds or to organizations described in section 509(a)(3) of such Code are appropriate in consideration of--

(A) the use of contributed assets (including the type, extent, and timing of such use), or

(B) the use of the assets of such organizations for the benefit of the person making the charitable contribution (or a person related to such person),

(2) whether donor advised funds should be required to distribute for charitable purposes a specified amount (whether based on the income or assets of the fund) in order to ensure that the sponsoring organization with respect to such donor advised fund is operating consistent with the purposes or functions constituting the basis for its exemption under section 501, or its status as an organization described in section 509(a), of such Code,

(3) whether the retention by donors to organizations described in paragraph (1) of rights or privileges with respect to amounts transferred to such organizations (including advisory rights or privileges with respect to the making of grants or the investment of assets) is consistent with the treatment of such transfers as completed gifts that qualify for a deduction for income, gift, or estate taxes, and

(4) whether the issues raised by paragraphs (1), (2), and (3) are also issues with respect to other forms of charities or charitable donations.

(b) Report- Not later than 1 year after the date of the enactment of this Act , the Secretary of the Treasury shall submit to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives a report on the study conducted under subsection (a) and make such recommendations as the Secretary of the Treasury considers appropriate.

PART 2--IMPROVED ACCOUNTABILITY OF DONOR ADVISED FUNDS

SEC. 1231. EXCISE TAXES RELATING TO DONOR ADVISED FUNDS.

(a) In General- Chapter 42 (relating to private foundations and certain other tax-exempt organizations), as amended by the Tax Increase Prevention and Reconciliation Act of 2005, is amended by adding at the end the following new subchapter:

` Subchapter G--Donor Advised Funds

` Sec. 4966. Taxes on taxable distributions.

` Sec. 4967. Taxes on prohibited benefits.

` SEC. 4966. TAXES ON TAXABLE DISTRIBUTIONS.

` (a) Imposition of Taxes-

` (1) ON THE SPONSORING ORGANIZATION- There is hereby imposed on each taxable distribution a tax equal to 20 percent of the amount thereof. The tax imposed by this paragraph shall be paid by the sponsoring organization with respect to the donor advised fund.

` (2) ON THE FUND MANAGEMENT- There is hereby imposed on the agreement of any fund manager to the making of a distribution, knowing that it is a taxable distribution, a tax equal to 5 percent of the amount thereof. The tax imposed by this paragraph shall be paid by any fund manager who agreed to the making of the distribution.

` (b) Special Rules- For purposes of subsection (a)--

` (1) JOINT AND SEVERAL LIABILITY- If more than one person is liable under subsection (a)(2) with respect to the making of a taxable distribution, all such persons shall be jointly and severally liable under such paragraph with respect to such distribution.

` (2) LIMIT FOR MANAGEMENT- With respect to any one taxable distribution, the maximum amount of the tax imposed by subsection (a)(2) shall not exceed \$10,000.

` (c) Taxable Distribution- For purposes of this section--

` (1) IN GENERAL- The term `taxable distribution' means any distribution from a donor advised fund--

` (A) to any natural person, or

` (B) to any other person if--

` (i) such distribution is for any purpose other than one specified in section 170(c)(2)(B), or

` (ii) the sponsoring organization does not exercise expenditure responsibility with respect to such distribution in accordance with section 4945(h).

` (2) EXCEPTIONS- Such term shall not include any distribution from a donor advised fund--

^ (A) to any organization described in section 170(b)(1)(A) (other than a disqualified supporting organization),

^ (B) to the sponsoring organization of such donor advised fund, or

^ (C) to any other donor advised fund.

^ (d) Definitions- For purposes of this subchapter--

^ (1) SPONSORING ORGANIZATION- The term `sponsoring organization' means any organization which--

^ (A) is described in section 170(c) (other than in paragraph (1) thereof, and without regard to paragraph (2)(A) thereof),

^ (B) is not a private foundation (as defined in section 509(a)), and

^ (C) maintains 1 or more donor advised funds.

^ (2) DONOR ADVISED FUND-

^ (A) IN GENERAL- Except as provided in subparagraph (B) or (C), the term `donor advised fund' means a fund or account--

^ (i) which is separately identified by reference to contributions of a donor or donors,

^ (ii) which is owned and controlled by a sponsoring organization, and

^ (iii) with respect to which a donor (or any person appointed or designated by such donor) has, or reasonably expects to have, advisory privileges with respect to the distribution or investment of amounts held in such fund or account by reason of the donor's status as a donor.

^ (B) EXCEPTIONS- The term `donor advised fund' shall not include any fund or account--

^ (i) which makes distributions only to a single identified organization or governmental entity, or

^ (ii) with respect to which a person described in subparagraph (A)(iii) advises as to which individuals receive grants for travel, study, or other similar purposes, if--

^ (I) such person's advisory privileges are performed exclusively by such person in the person's capacity as a member of a committee all of the members of which are appointed by the sponsoring organization,

^ (II) no combination of persons described in subparagraph (A)(iii) (or persons related to such persons) control, directly or indirectly, such committee, and

^ (III) all grants from such fund or account are awarded on an objective and nondiscriminatory basis pursuant to a procedure approved in advance by the board of directors of the sponsoring organization, and such procedure is designed to ensure that all such grants meet the requirements of paragraph (1), (2), or (3) of section 4945(g).

^ (C) SECRETARIAL AUTHORITY- The Secretary may exempt a fund or account not described in subparagraph (B) from treatment as a donor advised fund--

^ (i) if such fund or account is advised by a committee not directly or indirectly controlled by the donor or any person appointed or designated by the donor for the purpose of advising with respect to distributions from such fund (and any related parties), or

^ (ii) if such fund benefits a single identified charitable purpose.

^ (3) FUND MANAGER- The term `fund manager' means, with respect to any sponsoring organization--

^ (A) an officer, director, or trustee of such sponsoring organization (or an individual having powers or responsibilities similar to those of officers, directors, or trustees of the sponsoring organization), and

^ (B) with respect to any act (or failure to act), the employees of the sponsoring organization having authority or responsibility with respect to such act (or failure to act).

^ (4) DISQUALIFIED SUPPORTING ORGANIZATION-

^ (A) IN GENERAL- The term `disqualified supporting organization' means, with respect to any distribution--

^ (i) any type III supporting organization (as defined in section 4943(f)(5)(A)) which is not a functionally integrated type III supporting organization (as defined in section 4943(f)(5)(B)), and

^ (ii) any organization which is described in subparagraph (B) or (C) if--

^ (I) the donor or any person designated by the donor for the purpose of advising with respect to distributions from a donor advised fund (and any related parties) directly or indirectly controls a supported organization (as defined in section 509(f)(3)) of such organization, or

^ (II) the Secretary determines by regulations that a distribution to such organization otherwise is inappropriate.

^ (B) TYPE I AND TYPE II SUPPORTING ORGANIZATIONS- An organization is described in this subparagraph if the organization meets the requirements of subparagraphs (A) and (C) of section 509(a)(3) and is--

^ (i) operated, supervised, or controlled by one or more organizations described in paragraph (1) or (2) of section 509(a), or

^ (ii) supervised or controlled in connection with one or more such organizations.

^ (C) FUNCTIONALLY INTEGRATED TYPE III SUPPORTING ORGANIZATIONS- An organization is described in this subparagraph if the organization is a functionally integrated type III supporting organization (as defined under section 4943(f)(5)(B)).

^ SEC. 4967. TAXES ON PROHIBITED BENEFITS.

^ (a) Imposition of Taxes-

^ (1) ON THE DONOR, DONOR ADVISOR, OR RELATED PERSON- There is hereby imposed on the advice of any person described in subsection (d) to have a sponsoring organization make a distribution from a donor advised fund which results in such person or any other person described in subsection (d) receiving, directly or indirectly, a more than incidental benefit as a result of such distribution, a tax equal to 125 percent of such benefit. The tax imposed by this paragraph shall be paid by any person described in subsection (d) who advises as to the distribution or who receives such a benefit as a result of the distribution.

^ (2) ON THE FUND MANAGEMENT- There is hereby imposed on the agreement of any fund manager to the making of a distribution, knowing that such distribution would confer a benefit described in paragraph (1), a tax equal to 10 percent of the amount of such benefit. The tax imposed by this paragraph shall be paid by any fund manager who agreed to the making of the distribution.

“(b) Exception- No tax shall be imposed under this section with respect to any distribution if a tax has been imposed with respect to such distribution under section 4958.

“(c) Special Rules- For purposes of subsection (a)--

“(1) JOINT AND SEVERAL LIABILITY- If more than one person is liable under paragraph (1) or (2) of subsection (a) with respect to a distribution described in subsection (a), all such persons shall be jointly and severally liable under such paragraph with respect to such distribution.

“(2) LIMIT FOR MANAGEMENT- With respect to any one distribution described in subsection (a), the maximum amount of the tax imposed by subsection (a)(2) shall not exceed \$10,000.

“(d) Person Described- A person is described in this subsection if such person is described in section 4958(f)(7) with respect to a donor advised fund.”.

(b) Conforming Amendments-

(1) Section 4963 is amended by inserting “4966, 4967,” after “4958,” each place it appears in subsections (a) and (c).

(2) The table of subchapters for chapter 42 is amended by adding at the end the following new item:

“ SUBCHAPTER G--DONOR ADVISED FUNDS”.

(c) Effective Date- The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this Act .

SEC. 1232. EXCESS BENEFIT TRANSACTIONS INVOLVING DONOR ADVISED FUNDS AND SPONSORING ORGANIZATIONS.

(a) Disqualified Persons-

(1) IN GENERAL- Paragraph (1) of section 4958(f) is amended by striking “and” at the end of subparagraph (B), by striking the period at the end of subparagraph (C) and inserting a comma, and by adding after subparagraph (C) the following new subparagraphs:

“(D) which involves a donor advised fund (as defined in section 4966(d)(2)), any person who is described in paragraph (7) with respect to such donor advised fund (as so defined), and

“(E) which involves a sponsoring organization (as defined in section 4966(d)(1)), any person who is described in paragraph (8) with respect to such sponsoring organization (as so defined).”.

(2) DONORS, DONOR ADVISORS, AND INVESTMENT ADVISORS TREATED AS DISQUALIFIED PERSONS- Section 4958(f) is amended by adding at the end the following new paragraphs:

“(7) DONORS AND DONOR ADVISORS- For purposes of paragraph (1)(E), a person is described in this paragraph if such person--

“(A) is described in section 4966(d)(2)(A)(iii),

“(B) is a member of the family of an individual described in subparagraph (A), or

“(C) is a 35-percent controlled entity (as defined in paragraph (3) by substituting “persons described in subparagraph (A) or (B) of paragraph (7)” for “persons described in subparagraph (A) or (B) of paragraph (1)” in subparagraph (A)(i) thereof).

“(8) INVESTMENT ADVISORS- For purposes of paragraph (1)(F)--

“(A) IN GENERAL- A person is described in this paragraph if such person--

“(i) is an investment advisor,

“(ii) is a member of the family of an individual described in clause (i), or

“(iii) is a 35-percent controlled entity (as defined in paragraph (3) by substituting “persons described in clause (i) or (ii) of paragraph (8)(A)” for “persons described in subparagraph (A) or (B) of paragraph (1)” in subparagraph (A)(i) thereof).

“(B) INVESTMENT ADVISOR DEFINED- For purposes of subparagraph (A), the term “investment advisor” means, with respect to any sponsoring organization (as defined in section 4966(d)(1)), any person (other than an employee of such organization) compensated by such organization for managing the investment of, or providing investment advice with respect to, assets maintained in donor advised funds (as defined in section 4966(d)(2)) owned by such organization.”.

(b) Certain Transactions Treated as Excess Benefit Transactions-

(1) IN GENERAL- Section 4958(c) is amended by redesignating paragraph (2) as paragraph (3) and by inserting after paragraph (1) the following new paragraph:

“(2) SPECIAL RULES FOR DONOR ADVISED FUNDS- In the case of any donor advised fund (as defined in section 4966(d)(2))--

“(A) the term “excess benefit transaction” includes any grant, loan, compensation, or other similar payment from such fund to a person described in subsection (f)(7) with respect to such fund, and

“(B) the term “excess benefit” includes, with respect to any transaction described in subparagraph (A), the amount of any such grant, loan, compensation, or other similar payment.”.

(2) SPECIAL RULE FOR CORRECTION OF TRANSACTION- Section 4958(f)(6) is amended by inserting “, except that in the case of any correction of an excess benefit transaction described in subsection (c)(2), no amount repaid in a manner prescribed by the Secretary may be held in any donor advised fund” after “standards”.

(c) Effective Date- The amendments made by this section shall apply to transactions occurring after the date of the enactment of this Act .

SEC. 1233. EXCESS BUSINESS HOLDINGS OF DONOR ADVISED FUNDS.

(a) In General- Section 4943 is amended by adding at the end the following new subsection:

“(e) Application of Tax to Donor Advised Funds-

“(1) IN GENERAL- For purposes of this section, a donor advised fund (as defined in section 4966(d)(2)) shall be treated as a private foundation.

“(2) DISQUALIFIED PERSON- In applying this section to any donor advised fund (as so defined), the term “disqualified person” means, with respect to the donor advised fund, any person who is--

“(A) described in section 4966(d)(2)(A)(iii),

“(B) a member of the family of an individual described in subparagraph (A), or

“(C) a 35-percent controlled entity (as defined in section 4958(f)(3) by substituting “persons described in subparagraph (A) or (B) of section 4943(e)(2)” for “persons described in subparagraph (A) or (B) of paragraph (1)” in subparagraph (A)(i) thereof).

“(3) PRESENT HOLDINGS- For purposes of this subsection, rules similar to the rules of paragraphs (4), (5), and (6) of subsection (c) shall apply to donor advised funds (as so defined), except that--

“(A) “the date of the enactment of this subsection” shall be substituted for “May 26, 1969” each place it appears in paragraphs (4), (5), and (6), and

“(B) “January 1, 2007” shall be substituted for “January 1, 1970” in paragraph (4)(E).”.

(b) Effective Date- The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act .

SEC. 1234. TREATMENT OF CHARITABLE CONTRIBUTION DEDUCTIONS TO DONOR ADVISED FUNDS.

(a) Income- Section 170(f) (relating to disallowance of deduction in certain cases and special rules), as amended by this Act , is amended by adding at the end the following new paragraph:

“(18) CONTRIBUTIONS TO DONOR ADVISED FUNDS- A deduction otherwise allowed under subsection (a) for any contribution to a donor advised fund (as defined in section 4966(d)(2)) shall only be allowed if--

“(A) the sponsoring organization (as defined in section 4966(d)(1)) with respect to such donor advised fund is not--

“(i) described in paragraph (3), (4), or (5) of subsection (c), or

“(ii) a type III supporting organization (as defined in section 4943(f)(5)(A)) which is not a functionally integrated type III supporting organization (as defined in section 4943(f)(5)(B)), and

“(B) the taxpayer obtains a contemporaneous written acknowledgment (determined under rules similar to the rules of paragraph (8)(C)) from the sponsoring organization (as so defined) of such donor advised fund that such organization has exclusive legal control over the assets contributed.”.

(b) Estate- Section 2055(e) is amended by adding at the end the following new paragraph:

“(5) CONTRIBUTIONS TO DONOR ADVISED FUNDS- A deduction otherwise allowed under subsection (a) for any contribution to a donor advised fund (as defined in section 4966(d)(2)) shall only be allowed if--

“(A) the sponsoring organization (as defined in section 4966(d)(1)) with respect to such donor advised fund is not--

“(i) described in paragraph (3) or (4) of subsection (a), or

“(ii) a type III supporting organization (as defined in section 4943(f)(5)(A)) which is not a functionally integrated type III supporting organization (as defined in section 4943(f)(5)(B)), and

“(B) the taxpayer obtains a contemporaneous written acknowledgment (determined under rules similar to the rules of section 170(f)(8)(C)) from the sponsoring organization (as so defined) of such donor advised fund that such organization has exclusive legal control over the assets contributed.”.

(c) Gift- Section 2522(c) is amended by adding at the end the following new paragraph:

“(5) CONTRIBUTIONS TO DONOR ADVISED FUNDS- A deduction otherwise allowed under subsection (a) for any contribution to a donor advised fund (as defined in section 4966(d)(2)) shall only be allowed if--

“(A) the sponsoring organization (as defined in section 4966(d)(1)) with respect to such donor advised fund is not--

“(i) described in paragraph (3) or (4) of subsection (a), or

“(ii) a type III supporting organization (as defined in section 4943(f)(5)(A)) which is not a functionally integrated type III supporting organization (as defined in section 4943(f)(5)(B)), and

“(B) the taxpayer obtains a contemporaneous written acknowledgment (determined under rules similar to the rules of section 170(f)(8)(C)) from the sponsoring organization (as so defined) of such donor advised fund that such organization has exclusive legal control over the assets contributed.”.

(d) Effective Date- The amendments made by this section shall apply to contributions made after the date which is 180 days after the date of the enactment of this Act .

SEC. 1235. RETURNS OF, AND APPLICATIONS FOR RECOGNITION BY, SPONSORING ORGANIZATIONS.

(a) Matters Included on Returns-

(1) IN GENERAL- Section 6033, as amended by this Act , is amended by redesignating subsection (k) as subsection (l) and by inserting after subsection (j) the following new subsection:

“(k) Additional Provisions Relating to Sponsoring Organizations- Every organization described in section 4966(d)(1) shall, on the return required under subsection (a) for the taxable year--

“(1) list the total number of donor advised funds (as defined in section 4966(d)(2)) it owns at the end of such taxable year,

“(2) indicate the aggregate value of assets held in such funds at the end of such taxable year, and

“(3) indicate the aggregate contributions to and grants made from such funds during such taxable year.”.

(2) EFFECTIVE DATE- The amendments made by this subsection shall apply to returns filed for taxable years ending after the date of the enactment of this Act .

(b) Matters Included on Exempt Status Application-

(1) IN GENERAL- Section 508 is amended by adding at the end the following new subsection:

“(f) Additional Provisions Relating to Sponsoring Organizations- A sponsoring organization (as defined in section 4966(d)(1)) shall give notice to the Secretary (in such manner as the Secretary may provide) whether such organization maintains or intends to maintain donor advised funds (as defined in section 4966(d)(2)) and the manner in which such organization plans to operate such funds.”.

(2) EFFECTIVE DATE- The amendment made by this subsection shall apply to organizations applying for tax-exempt status after the date of the enactment of this Act .

PART 3--IMPROVED ACCOUNTABILITY OF SUPPORTING ORGANIZATIONS**SEC. 1241. REQUIREMENTS FOR SUPPORTING ORGANIZATIONS.**

(a) Types of Supporting Organizations- Subparagraph (B) of section 509(a)(3) is amended to read as follows:

“(B) is--

- “(i) operated, supervised, or controlled by one or more organizations described in paragraph (1) or (2),
- “(ii) supervised or controlled in connection with one or more such organizations, or
- “(iii) operated in connection with one or more such organizations, and”.

(b) Requirements for Supporting Organizations- Section 509 (relating to private foundation defined) is amended by adding at the end the following new subsection:

“(f) Requirements for Supporting Organizations-

“(1) TYPE III SUPPORTING ORGANIZATIONS- For purposes of subsection (a)(3)(B)(iii), an organization shall not be considered to be operated in connection with any organization described in paragraph (1) or (2) of subsection (a) unless such organization meets the following requirements:

“(A) RESPONSIVENESS- For each taxable year beginning after the date of the enactment of this subsection, the organization provides to each supported organization such information as the Secretary may require to ensure that such organization is responsive to the needs or demands of the supported organization.

“(B) FOREIGN SUPPORTED ORGANIZATIONS-

- “(i) IN GENERAL- The organization is not operated in connection with any supported organization that is not organized in the United States.
- “(ii) TRANSITION RULE FOR EXISTING ORGANIZATIONS- If the organization is operated in connection with an organization that is not organized in the United States on the date of the enactment of this subsection, clause (i) shall not apply until the first day of the third taxable year of the organization beginning after the date of the enactment of this subsection.

“(2) ORGANIZATIONS CONTROLLED BY DONORS-

“(A) IN GENERAL- For purposes of subsection (a)(3)(B), an organization shall not be considered to be--

- “(i) operated, supervised, or controlled by any organization described in paragraph (1) or (2) of subsection (a), or
- “(ii) operated in connection with any organization described in paragraph (1) or (2) of subsection (a),

if such organization accepts any gift or contribution from any person described in subparagraph (B).

“(B) PERSON DESCRIBED- A person is described in this subparagraph if, with respect to a supported organization of an organization described in subparagraph (A), such person is--

- “(i) a person (other than an organization described in paragraph (1), (2), or (4) of section 509(a)) who directly or indirectly controls, either alone or together with persons described in clauses (ii) and (iii), the governing body of such supported organization,
- “(ii) a member of the family (determined under section 4958(f)(4)) of an individual described in clause (i), or
- “(iii) a 35-percent controlled entity (as defined in section 4958(f)(3) by substituting “persons described in clause (i) or (ii) of section 509(f)(2)(B)” for “persons described in subparagraph (A) or (B) of paragraph (1)” in subparagraph (A)(i) thereof).

“(3) SUPPORTED ORGANIZATION- For purposes of this subsection, the term “supported organization” means, with respect to an organization described in subsection (a)(3), an organization described in paragraph (1) or (2) of subsection (a)--

- “(A) for whose benefit the organization described in subsection (a)(3) is organized and operated, or
- “(B) with respect to which the organization performs the functions of, or carries out the purposes of.”.

(c) Charitable Trusts Which Are Type III Supporting Organizations- For purposes of section 509(a)(3)(B)(iii) of the Internal Revenue Code of 1986, an organization which is a trust shall not be considered to be operated in connection with any organization described in paragraph (1) or (2) of section 509(a) of such Code solely because--

- (1) it is a charitable trust under State law,
- (2) the supported organization (as defined in section 509(f)(3) of such Code) is a beneficiary of such trust, and
- (3) the supported organization (as so defined) has the power to enforce the trust and compel an accounting.

(d) Payout Requirements for Type III Supporting Organizations-

(1) IN GENERAL- The Secretary of the Treasury shall promulgate new regulations under section 509 of the Internal Revenue Code of 1986 on payments required by type III supporting organizations which are not functionally integrated type III supporting organizations. Such regulations shall require such organizations to make distributions of a percentage of either income or assets to supported organizations (as defined in section 509(f)(3) of such Code) in order to ensure that a significant amount is paid to such organizations.

(2) TYPE III SUPPORTING ORGANIZATION; FUNCTIONALLY INTEGRATED TYPE III SUPPORTING ORGANIZATION- For purposes of paragraph (1), the terms “type III supporting organization” and “functionally integrated type III supporting organization” have the meanings given such terms under subparagraphs (A) and (B) section 4943(f)(5) of the Internal Revenue Code of 1986 (as added by this Act), respectively.

(e) Effective Dates-

(1) IN GENERAL- The amendments made by subsections (a) and (b) shall take effect on the date of the enactment of this Act.

(2) CHARITABLE TRUSTS WHICH ARE TYPE III SUPPORTING ORGANIZATIONS- Subsection (c) shall take effect--

(A) in the case of trusts operated in connection with an organization described in paragraph (1) or (2) of section 509(a) of the Internal Revenue Code of 1986 on the date of the enactment of this Act, on the date that is one year after the date of the enactment of this Act, and

(B) in the case of any other trust, on the date of the enactment of this Act.

SEC. 1242. EXCESS BENEFIT TRANSACTIONS INVOLVING SUPPORTING ORGANIZATIONS.

(a) Disqualified Persons- Paragraph (1) of section 4958(f), as amended by this Act, is amended by redesignating subparagraphs (D) and (E) as

subparagraphs (E) and (F), respectively, and by adding after subparagraph (C) the following new subparagraph:

“(D) any person who is described in subparagraph (A), (B), or (C) with respect to an organization described in section 509(a)(3) and organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of the applicable tax-exempt organization.”.

(b) Certain Transactions Treated as Excess Benefit Transactions- Section 4958(c), as amended by this Act , is amended by redesignating paragraph (3) as paragraph (4) and by inserting after paragraph (2) the following new paragraph:

“(3) SPECIAL RULES FOR SUPPORTING ORGANIZATIONS-

“(A) IN GENERAL- In the case of any organization described in section 509(a)(3)--

“(i) the term ‘excess benefit transaction’ includes--

“(I) any grant, loan, compensation, or other similar payment provided by such organization to a person described in subparagraph (B), and

“(II) any loan provided by such organization to a disqualified person (other than an organization described in paragraph (1), (2), or (4) of section 509(a)), and

“(ii) the term ‘excess benefit’ includes, with respect to any transaction described in clause (i), the amount of any such grant, loan, compensation, or other similar payment.

“(B) PERSON DESCRIBED- A person is described in this subparagraph if such person is--

“(i) a substantial contributor to such organization,

“(ii) a member of the family (determined under section 4958(f)(4)) of an individual described in clause (i), or

“(iii) a 35-percent controlled entity (as defined in section 4958(f)(3) by substituting ‘persons described in clause (i) or (ii) of section 4958(c)(3)(B)’ for ‘persons described in subparagraph (A) or (B) of paragraph (1)’ in subparagraph (A)(i) thereof).

“(C) SUBSTANTIAL CONTRIBUTOR- For purposes of this paragraph--

“(i) IN GENERAL- The term ‘substantial contributor’ means any person who contributed or bequeathed an aggregate amount of more than \$5,000 to the organization, if such amount is more than 2 percent of the total contributions and bequests received by the organization before the close of the taxable year of the organization in which the contribution or bequest is received by the organization from such person. In the case of a trust, such term also means the creator of the trust. Rules similar to the rules of subparagraphs (B) and (C) of section 507(d)(2) shall apply for purposes of this subparagraph.

“(ii) EXCEPTION- Such term shall not include any organization described in paragraph (1), (2), or (4) of section 509(a).”.

(c) Effective Dates-

(1) SUBSECTION (a)- The amendments made by subsection (a) shall apply to transactions occurring after the date of the enactment of this Act .

(2) SUBSECTION (b)- The amendments made by subsection (a) shall apply to transactions occurring after July 25, 2006.

SEC. 1243. EXCESS BUSINESS HOLDINGS OF SUPPORTING ORGANIZATIONS.

(a) In General- Section 4943, as amended by this Act , is amended by adding at the end the following new subsection:

“(f) Application of Tax to Supporting Organizations-

“(1) IN GENERAL- For purposes of this section, an organization which is described in paragraph (3) shall be treated as a private foundation.

“(2) EXCEPTION- The Secretary may exempt the excess business holdings of any organization from the application of this subsection if the Secretary determines that such holdings are consistent with the purpose or function constituting the basis for its exemption under section 501.

“(3) ORGANIZATIONS DESCRIBED- An organization is described in this paragraph if such organization is--

“(A) a type III supporting organization (other than a functionally integrated type III supporting organization), or

“(B) an organization which meets the requirements of subparagraphs (A) and (C) of section 509(a)(3) and which is supervised or controlled in connection with one or more organizations described in paragraph (1) or (2) of section 509(a), but only if such organization accepts any gift or contribution from any person described in section 509(f)(2)(B).

“(4) DISQUALIFIED PERSON-

“(A) IN GENERAL- In applying this section to any organization described in paragraph (3), the term ‘disqualified person’ means, with respect to the organization--

“(i) any person who was, at any time during the 5-year period ending on the date described in subsection (a)(2)(A), in a position to exercise substantial influence over the affairs of the organization,

“(ii) any member of the family (determined under section 4958(f)(4)) of an individual described in clause (i),

“(iii) any 35-percent controlled entity (as defined in section 4958(f)(3) by substituting ‘persons described in clause (i) or (ii) of section 4943(f)(4)(A)’ for ‘persons described in subparagraph (A) or (B) of paragraph (1)’ in subparagraph (A)(i) thereof),

“(iv) any person described in section 4958(c)(3)(B), and

“(v) any organization--

“(I) which is effectively controlled (directly or indirectly) by the same person or persons who control the organization in question, or

“(II) substantially all of the contributions to which were made (directly or indirectly) by the same person or persons described in subparagraph (B) or a member of the family (within the meaning of section 4946(d)) of such a person.

“(B) PERSONS DESCRIBED- A person is described in this subparagraph if such person is--

“(i) a substantial contributor to the organization (as defined in section 4958(c)(3)(C)),

“(ii) an officer, director, or trustee of the organization (or an individual having powers or responsibilities similar to those of the officers, directors, or trustees of the organization), or

“(iii) an owner of more than 20 percent of--

- ` (I) the total combined voting power of a corporation,
- ` (II) the profits interest of a partnership, or
- ` (III) the beneficial interest of a trust or unincorporated enterprise,

which is a substantial contributor (as so defined) to the organization.

` (5) TYPE III SUPPORTING ORGANIZATION; FUNCTIONALLY INTEGRATED TYPE III SUPPORTING ORGANIZATION- For purposes of this subsection--

` (A) TYPE III SUPPORTING ORGANIZATION- The term `type III supporting organization' means an organization which meets the requirements of subparagraphs (A) and (C) of section 509(a)(3) and which is operated in connection with one or more organizations described in paragraph (1) or (2) of section 509(a).

` (B) FUNCTIONALLY INTEGRATED TYPE III SUPPORTING ORGANIZATION- The term `functionally integrated type III supporting organization' means a type III supporting organization which is not required under regulations established by the Secretary to make payments to supported organizations (as defined under section 509(f)(3)) due to the activities of the organization related to performing the functions of, or carrying out the purposes of, such supported organizations.

` (6) SPECIAL RULE FOR CERTAIN HOLDINGS OF TYPE III SUPPORTING ORGANIZATIONS- For purposes of this subsection, the term `excess business holdings' shall not include any holdings of a type III supporting organization in any business enterprise if, as of November 18, 2005, the holdings were held (and at all times thereafter, are held) for the benefit of the community pursuant to the direction of a State attorney general or a State official with jurisdiction over such organization.

` (7) PRESENT HOLDINGS- For purposes of this subsection, rules similar to the rules of paragraphs (4), (5), and (6) of subsection (c) shall apply to organizations described in section 509(a)(3), except that--

` (A) `the date of the enactment of this subsection' shall be substituted for `May 26, 1969' each place it appears in paragraphs (4), (5), and (6), and

` (B) `January 1, 2007' shall be substituted for `January 1, 1970' in paragraph (4)(E).'

(b) Effective Date- The amendment made by this section shall apply to taxable years beginning after the date of the enactment of this Act .

SEC. 1244. TREATMENT OF AMOUNTS PAID TO SUPPORTING ORGANIZATIONS BY PRIVATE FOUNDATIONS.

(a) Qualifying Distributions- Paragraph (4) of section 4942(g) is amended to read as follows:

` (4) LIMITATION ON DISTRIBUTIONS BY NONOPERATING PRIVATE FOUNDATIONS TO SUPPORTING ORGANIZATIONS-

` (A) IN GENERAL- For purposes of this section, the term `qualifying distribution' shall not include any amount paid by a private foundation which is not an operating foundation to--

` (i) any type III supporting organization (as defined in section 4943(f)(5)(A)) which is not a functionally integrated type III supporting organization (as defined in section 4943(f)(5)(B)), and

` (ii) any organization which is described in subparagraph (B) or (C) if--

` (I) a disqualified person of the private foundation directly or indirectly controls such organization or a supported organization (as defined in section 509(f)(3)) of such organization, or

` (II) the Secretary determines by regulations that a distribution to such organization otherwise is inappropriate.

` (B) TYPE I AND TYPE II SUPPORTING ORGANIZATIONS- An organization is described in this subparagraph if the organization meets the requirements of subparagraphs (A) and (C) of section 509(a)(3) and is--

` (i) operated, supervised, or controlled by one or more organizations described in paragraph (1) or (2) of section 509(a), or

` (ii) supervised or controlled in connection with one or more such organizations.

` (C) FUNCTIONALLY INTEGRATED TYPE III SUPPORTING ORGANIZATIONS- An organization is described in this subparagraph if the organization is a functionally integrated type III supporting organization (as defined under section 4943(f)(5)(B)).'

(b) Taxable Expenditures- Subparagraph (A) of section 4945(d)(4) is amended to read as follows:

` (A) such organization--

` (i) is described in paragraph (1) or (2) of section 509(a),

` (ii) is an organization described in section 509(a)(3) (other than an organization described in clause (i) or (ii) of section 4942(g)(4)(A)), or

` (iii) is an exempt operating foundation (as defined in section 4940(d)(2)), or'.

(c) Effective Date- The amendments made by this section shall apply to distributions and expenditures after the date of the enactment of this Act .

SEC. 1245. RETURNS OF SUPPORTING ORGANIZATIONS.

(a) Requirement To File Return- Subparagraph (B) of section 6033(a)(3) is amended by inserting `(other than an organization described in section 509(a)(3))' after `paragraph (1)'

(b) Matters Included on Returns- Section 6033, as amended by this Act , is amended by redesignating subsection (l) as subsection (m) and by inserting after subsection (k) the following new subsection:

` (l) Additional Provisions Relating to Supporting Organizations- Every organization described in section 509(a)(3) shall, on the return required under subsection (a)--

` (1) list the supported organizations (as defined in section 509(f)(3)) with respect to which such organization provides support,

` (2) indicate whether the organization meets the requirements of clause (i), (ii), or (iii) of section 509(a)(3)(B), and

` (3) certify that the organization meets the requirements of section 509(a)(3)(C).'

(c) Effective Date- The amendments made by this section shall apply to returns filed for taxable years ending after the date of the enactment of this Act .

TITLE XIII--OTHER PROVISIONS

SEC. 1301. TECHNICAL CORRECTIONS RELATING TO MINE SAFETY.

Section 110 of the Federal Mine Safety and Health Act of 1977 (30 U.S.C. 820), as amended by the Mine Improvement and New Emergency Response Act of 2006 (Public Law 109-236), is amended--

(1) by striking subsection (d); and

(2) in subsection (a)--

(A) by striking `(1)(1) The operator' and inserting `(1) The operator';

(B) in the paragraph (2) added by section 8(a)(1)(B) of the Mine Improvement and New Emergency Response Act of 2006 (Public Law 109-236)--

(i) by striking `paragraph (1)' and inserting `subsection (a)(1)'; and

(ii) by redesignating such paragraph as subsection (d) and transferring such subsection so as to appear after subsection (c); and

(3) in subsection (b)--

(A) by striking `Any operator' and inserting `(1) Any operator'; and

(B) in the second sentence, as added by section 8(a)(2) of the Mine Improvement and New Emergency Response Act of 2006 (Public Law 109-236), by striking `Violations' and inserting the following:

`(2) Violations'.

SEC. 1302. GOING-TO-THE-SUN ROAD.

(a) In General- Section 1940 of the Safe, Accountable, Flexible, Efficient Transportation Equity Act : A Legacy for Users (119 Stat. 1511) is amended--

(1) in subsection (a)--

(A) by striking paragraphs (1) and (2);

(B) by redesignating paragraphs (3) through (5) as paragraphs (1) through (3), respectively; and

(C) by striking `\$10,000,000' each place that it appears and inserting `\$16,666,666'; and

(2) by adding at the end the following:

`(c) Contract Authority- Except as otherwise provided in this section, funds authorized to be appropriated under this section shall be available for obligation in the same manner as if the funds were apportioned under chapter 1 of title 23, United States Code.'

(b) Rescission- Section 10212 of the Safe, Accountable, Flexible, Efficient Transportation Equity Act : A Legacy for Users (119 Stat. 1937) is amended by striking `\$8,543,000,000' each place it appears and inserting `\$8,593,000,000'.

SEC. 1303. EXCEPTION TO THE LOCAL FURNISHING REQUIREMENT OF THE TAX-EXEMPT BOND RULES.

(a) Snettisham Hydroelectric Facility- For purposes of determining whether any private activity bond issued before May 31, 2006, and used to finance the acquisition of the Snettisham hydroelectric facility is a qualified bond for purposes of section 142(a)(8) of the Internal Revenue Code of 1986, the electricity furnished by such facility to the City of Hoonah, Alaska, shall not be taken into account for purposes of section 142(f)(1) of such Code.

(b) Lake Dorothy Hydroelectric Facility- For purposes of determining whether any private activity bond issued before May 31, 2006, and used to finance the Lake Dorothy hydroelectric facility is a qualified bond for purposes of section 142(a)(8) of the Internal Revenue Code of 1986, the electricity furnished by such facility to the City of Hoonah, Alaska, shall not be taken into account for purposes of paragraphs (1) and (3) of section 142(f) of such Code.

(c) Definitions- For purposes of this section--

(1) LAKE DOROTHY HYDROELECTRIC FACILITY- The term `Lake Dorothy hydroelectric facility' means the hydroelectric facility located approximately 10 miles south of Juneau, Alaska, and commonly referred to as the `Lake Dorothy project'.

(2) SNETTISHAM HYDROELECTRIC FACILITY- The term `Snettisham hydroelectric facility' means the hydroelectric project described in section 1804 of the Small Business Job Protection Act of 1996.

SEC. 1304. QUALIFIED TUITION PROGRAMS.

(a) Permanent Extension of Modifications- Section 901 of the Economic Growth and Tax Relief Reconciliation Act of 2001 (relating to sunset provisions) shall not apply to section 402 of such Act (relating to modifications to qualified tuition programs).

(b) Regulatory Authority To Prevent Abuse- Section 529 (relating to qualified tuition programs) is amended by adding at the end the following new subsection:

`(f) Regulations- Notwithstanding any other provision of this section, the Secretary shall prescribe such regulations as may be necessary or appropriate to carry out the purposes of this section and to prevent abuse of such purposes, including regulations under chapters 11, 12, and 13 of this title.'

TITLE XIV--TARIFF PROVISIONS

SEC. 1401. SHORT TITLE; TABLE OF CONTENTS.

(a) SHORT TITLE- This title may be cited as the `Miscellaneous Trade and Technical Corrections Act of 2006'.

(b) TABLE OF CONTENTS- The table of contents of this title is as follows:

TITLE XIV--TARIFF PROVISIONS

Sec. 1401. Short title; table of contents.

Sec. 1402. Reference.

Subtitle A--Temporary Duty Suspensions and Reductions

Chapter 1--New Duty Suspensions and Reductions

Sec. 1411. Certain non-knit gloves designed for use by auto mechanics.

Sec. 1412. Certain microphones for use in automotive interiors.

Sec. 1413. Acrylic or modacrylic synthetic filament tow.

- Sec. 1414. Acrylic or modacrylic synthetic staple fibers, carded, combed, or otherwise processed for spinning.
- Sec. 1415. Nitrocellulose.
- Sec. 1416. Potassium sorbate.
- Sec. 1417. Sorbic acid.
- Sec. 1418. Certain capers.
- Sec. 1419. Certain pepperoncini prepared or preserved otherwise than by vinegar or acetic acid.
- Sec. 1420. Certain capers.
- Sec. 1421. Certain pepperoncini prepared or preserved by vinegar or acetic acid in concentrations at 0.5 percent or greater.
- Sec. 1422. Certain pepperoncini prepared or preserved otherwise than by vinegar or acetic acid in concentrations less than 0.5 percent.
- Sec. 1423. Chloral.
- Sec. 1424. Imidacloprid technical (imidacloprid).
- Sec. 1425. Triadimefon.
- Sec. 1426. Polyethylene HE1878.
- Sec. 1427. Thiachloprid.
- Sec. 1428. Pyrimethanil.
- Sec. 1429. Foramsulfuron.
- Sec. 1430. Fenamidone.
- Sec. 1431. Cyclanilide technical.
- Sec. 1432. Para-benzoquinone.
- Sec. 1433. O-Anisidine.
- Sec. 1434. 2,4-Xylidine.
- Sec. 1435. Crotonaldehyde.
- Sec. 1436. Butanedioic acid, dimethyl ester, polymer with 4-hydroxy-2,2,6,6,-tetramethyl-1-piperidineethanol.
- Sec. 1437. Mixtures of CAS Nos. 106990-43-6 and 65447-77-0.
- Sec. 1438. MCPA.
- Sec. 1439. Bronate advanced.
- Sec. 1440. Bromoxynil octanoate tech.
- Sec. 1441. Bromoxynil meo.
- Sec. 1442. Hydraulic control units.
- Sec. 1443. Shield asy-steering gear.
- Sec. 1444. 2,4-Dichloroaniline.
- Sec. 1445. 2-Acetylbutyrolactone.
- Sec. 1446. Alkylketone.
- Sec. 1447. Cyfluthrin (baythroid).
- Sec. 1448. Beta-cyfluthrin.
- Sec. 1449. Cyclopropane-1,1-dicarboxylic acid, dimethyl ester.
- Sec. 1450. Spiroxamine.
- Sec. 1451. Spiromesifen.
- Sec. 1452. 4-Chlorobenzaldehyde.
- Sec. 1453. Oxadiazon.
- Sec. 1454. NAHP.
- Sec. 1455. Phosphorus thiochloride.
- Sec. 1456. Trifloxystrobin.
- Sec. 1457. Phosphoric acid, lanthanum salt, cerium terbium-doped.
- Sec. 1458. Lutetium oxide.
- Sec. 1459. ACM.
- Sec. 1460. Permethrin.
- Sec. 1461. Thidiazuron.
- Sec. 1462. Flutolanil.
- Sec. 1463. Resmethrin.
- Sec. 1464. Clothianidin.

- Sec. 1465. Certain master cylinder assemblies.
- Sec. 1466. Certain transaxles.
- Sec. 1467. Converter asy.
- Sec. 1468. Module and bracket asy-power steering.
- Sec. 1469. Unit asy-battery hi volt.
- Sec. 1470. Certain articles of natural cork.
- Sec. 1471. Glyoxylic acid.
- Sec. 1472. Cyclopentanone.
- Sec. 1473. Mesotrione technical.
- Sec. 1474. Malonic acid-dinitrile 50% NMP.
- Sec. 1475. Formulations of NOA 446510.
- Sec. 1476. DEMBB distilled-ISO tank.
- Sec. 1477. Methylionone.
- Sec. 1478. Certain acrylic fiber tow.
- Sec. 1479. Certain acrylic fiber tow.
- Sec. 1480. MKH 6561 isocyanate.
- Sec. 1481. Endosulfan.
- Sec. 1482. Tetraconazole.
- Sec. 1483. M-alcohol.
- Sec. 1484. Certain machines for use in the assembly of motorcycle wheels.
- Sec. 1485. Deltamethrin.
- Sec. 1486. Palm fatty acid distillate.
- Sec. 1487. 4-Methoxy-2-methyldiphenylamine.
- Sec. 1488. 2-Methylhydroquinone.
- Sec. 1489. 1-Fluoro-2-nitrobenzene.
- Sec. 1490. Cosmetic bags with a flexible outer surface of reinforced or laminated polyvinyl chloride (PVC).
- Sec. 1491. Mixtures of methyl 4-iodo-2-[3-(4-methoxy-6-methyl-1,3,5-triazin-2-yl)ureidosulfonyl]benzoate, sodium salt (iodosulfuron methyl, sodium salt).
- Sec. 1492. Ethyl 4,5-dihydro-5,5-diphenyl-1,2-oxazole-3-carboxylate (isoxadifen-ethyl).
- Sec. 1493. (5-cyclopropyl-4-isoxazolyl)[2-(methylsulfonyl)-4-(trifluoromethyl)phenyl]methanone (isoxaflutole).
- Sec. 1494. Methyl 2-[(4,6-dimethoxypyrimidin-2-ylcarbamoyl)sulfamoyl]-a-(methanesulfonamido)-p-toluate (mesosulfuron-methyl) whether or not mixed with application adjuvants.
- Sec. 1495. Mixtures of foramsulfuron and iodiosulfuron-methyl-sodium.
- Sec. 1496. Vulcuren UPKA 1988.
- Sec. 1497. Vullcanox 41010 NA/LG.
- Sec. 1498. Vulkazon AFS/LG.
- Sec. 1499. P-Anisaldehyde.
- Sec. 1500. 1,2-Pentanediol.
- Sec. 1501. Agrumex.
- Sec. 1502. Cohedur RL.
- Sec. 1503. Formulations of prosulfuron.
- Sec. 1504. Lewatit.
- Sec. 1505. Para-Chlorophenol.
- Sec. 1506. Cypermethrin.
- Sec. 1507. Ion-exchange resin powder.
- Sec. 1508. Ion-exchange resin powder.
- Sec. 1509. Desmodur E 14.
- Sec. 1510. Desmodur VP LS 2253.
- Sec. 1511. Desmodur R-E.
- Sec. 1512. Walocel MW 3000 PFV.
- Sec. 1513. TSME.
- Sec. 1514. Walocel VP-M 20660.

- Sec. 1515. Xama 2.
- Sec. 1516. Xama 7.
- Sec. 1517. Certain cases for toys.
- Sec. 1518. Certain cases for toys.
- Sec. 1519. Aniline 2,5-disulfonic acid.
- Sec. 1520. 1,4-benzenedicarboxylic acid, polymer with n,n-bis(2-aminoethyl)-1,2-ethanediamine, cyclized, methosulfate.
- Sec. 1521. Sulfur blue 7.
- Sec. 1522. Formaldehyde, reaction products with 1,4-benzenediol and m-phenylenediamine, sulfurized.
- Sec. 1523. Isocyanatosulfonyl.
- Sec. 1524. Isocyanatosulfonyl.
- Sec. 1525. Gemifloxacin, gemifloxacin mesylate, and gemifloxacin mesylate sesquihydrate.
- Sec. 1526. Butralin.
- Sec. 1527. Spirodiclofen.
- Sec. 1528. Propamocarb HCL (PREVICUR).
- Sec. 1529. Desmodur IL.
- Sec. 1530. Chloroacetone.
- Sec. 1531. IPN (isophthalonitrile).
- Sec. 1532. NOA 446510 technical.
- Sec. 1533. Hexythiazox technical.
- Sec. 1534. Crelan (self-blocked cycloaliphatic polyuretdione).
- Sec. 1535. Aspirin.
- Sec. 1536. Desmodur BL XP 2468.
- Sec. 1537. Desmodur RF-E.
- Sec. 1538. Desmodur HL.
- Sec. 1539. D-Mannose.
- Sec. 1540. Certain camel hair.
- Sec. 1541. Waste of camel hair.
- Sec. 1542. Certain camel hair.
- Sec. 1543. Woven fabric of vicuna hair.
- Sec. 1544. Certain camel hair.
- Sec. 1545. Noils of camel hair.
- Sec. 1546. Chloroacetic acid, ethyl ester.
- Sec. 1547. Chloroacetic acid, sodium salt.
- Sec. 1548. Low expansion laboratory glass.
- Sec. 1549. Stoppers, lids, and other closures.
- Sec. 1550. Pigment yellow 213.
- Sec. 1551. Indoxacarb.
- Sec. 1552. Dimethyl carbonate.
- Sec. 1553. 5-Chloro-1-indanone (EK179).
- Sec. 1554. Mixtures of famoxadone and cymoxanil.
- Sec. 1555. Decanedioic acid, bis(2,2,6,6-tetramethyl-4-piperidiny) ester.
- Sec. 1556. Acid blue 80.
- Sec. 1557. Pigment brown 25.
- Sec. 1558. Formulations of azoxystrobin.
- Sec. 1559. Formulations of pinoxaden/cloquintocet.
- Sec. 1560. Mixtures of difenoconazole/mefenoxam.
- Sec. 1561. Fludioxinil technical.
- Sec. 1562. Mixtures of clodinafop-propargyl.
- Sec. 1563. Avermectin b, 1,4"-deoxy-4"-methylamino-, (4"r)-, benzoate.
- Sec. 1564. Cloquintocet-mexyl.
- Sec. 1565. Metalaxyl-M technical.

- Sec. 1566. Cyproconazole technical.
- Sec. 1567. Pinoxaden technical.
- Sec. 1568. Mixtures of tralkoxydim.
- Sec. 1569. Certain chemicals.
- Sec. 1570. Mixtures of ()-(cis and trans)-1-[[2-(2,4-dichlorophenyl)-4-propyl-1,3-dioxolan-2-yl]-methyl]-1h-1,2,4-triazole.
- Sec. 1571. Paraquat dichloride.
- Sec. 1572. Certain basketballs.
- Sec. 1573. Certain leather basketballs.
- Sec. 1574. Certain rubber basketballs.
- Sec. 1575. Certain volleyballs.
- Sec. 1576. 4-Chloro-3-[[3-(4-methoxyphenyl)-1,3-dioxopropyl]-amino]-dodecyl ester.
- Sec. 1577. Linuron.
- Sec. 1578. N,N-Dimethylpiperidinium chloride (mepiquat chloride).
- Sec. 1579. Diuron.
- Sec. 1580. Formulated product Krovar I DF.
- Sec. 1581. Triasulfuron technical.
- Sec. 1582. Brodifacoum technical.
- Sec. 1583. Pymetrozine technical.
- Sec. 1584. Formulations of thiamethoxam, difenoconazole, fludioxinil, and mefenoxam.
- Sec. 1585. Trifloxysulfuron-sodium technical.
- Sec. 1586. 2-Benzylthio-3-ethyl sulfonyl pyridine.
- Sec. 1587. 2-Amino-4-methoxy-6-methyl-1,3,5-triazine.
- Sec. 1588. Formulated products containing mixtures of the active ingredient 2-chloro-n-[[4-methoxy-6-methyl-1,3,5-triazin-2-yl] amino]carbonyl benzenesulfonamide and application adjuvants.
- Sec. 1589. 2-methyl-4-methoxy-6-methylamino-1,3,5-triazine.
- Sec. 1590. Mixtures of sodium-2-chloro-6-[(4,6-dimethoxypyrimidin-2-yl)thio]benzoate and application adjuvants (pyrithiobac-sodium).
- Sec. 1591. Certain decorative plates, decorative sculptures, decorative plaques, and architectural miniatures.
- Sec. 1592. Certain music boxes.
- Sec. 1593. 2-Methyl-4-chlorophenoxyacetic acid.
- Sec. 1594. Phenmedipham.
- Sec. 1595. Desmedipham.
- Sec. 1596. Certain footwear with open toes or heels.
- Sec. 1597. Certain work footwear.
- Sec. 1598. Certain refracting and reflecting telescopes.
- Sec. 1600. Certain work footwear.
- Sec. 1601. Certain footwear for men.
- Sec. 1602. Certain rubber or plastic footwear.
- Sec. 1604. Zinc dimethyldithiocarbamate.
- Sec. 1605. Certain liquid crystal device (LCD) panel assemblies.
- Sec. 1606. Certain watertube boilers and reactor vessel heads.

Chapter 2--Existing Duty Suspensions and Reductions

- Sec. 1611. Extension of certain existing duty suspensions and reductions.

Subtitle B--Other Tariff Provisions

Chapter 1--Liquidation Or Reliquidation of Certain Entries

- Sec. 1621. Certain tramway cars and associated spare parts.
- Sec. 1622. Reliquidation of certain entries of candles.
- Sec. 1623. Certain entries of roller chain.
- Sec. 1624. Certain entries of soundspa clock radios.

Chapter 2--Miscellaneous Provisions

- Sec. 1631. Vessel repair duties.

Sec. 1632. Suspension of new shipper review provision.

Sec. 1633. Extension and modification of duty suspension on wool products; wool research fund; wool duty refunds.

Sec. 1634. Authorities relating to DR-CAFTA Agreement.

Sec. 1635. Technical amendments to Customs modernization.

Subtitle C--Effective Date

Sec. 1641. Effective date.

SEC. 1402. REFERENCE.

Except as otherwise expressly provided, whenever in this title an amendment or repeal is expressed in terms of an amendment to, or repeal of, a chapter, subchapter, note, additional U.S. note, heading, subheading, or other provision, the reference shall be considered to be made to a chapter, subchapter, note, additional U.S. note, heading, subheading, or other provision of the Harmonized Tariff Schedule of the United States (19 U.S.C. 3007).

Subtitle A--Temporary Duty Suspensions and Reductions

CHAPTER 1--NEW DUTY SUSPENSIONS AND REDUCTIONS

SEC. 1411. CERTAIN NON-KNIT GLOVES DESIGNED FOR USE BY AUTO MECHANICS.

(a) IN GENERAL- Subchapter II of chapter 99 is amended by inserting in numerical sequence the following new headings:

| <i>THIS SEARCH</i> | <i>THIS DOCUMENT</i> | <i>GO TO</i> |
|--------------------------|----------------------------------|----------------------------------|
| Next Hit | Forward | New Bills Search |
| Prev Hit | Back | HomePage |
| Hit List | Best Sections | Help |
| | Contents Display | |
