115TH CONGRESS 1ST SESSION H.R. 3140

U.S. GOVERNMENT INFORMATION

> To establish a National and Community Service Administration to carry out the national and volunteer service programs, to expand participation in such programs, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 29, 2017

Mr. LARSON of Connecticut (for himself, Ms. ADAMS, Mr. AGUILAR, Ms. ROY-BAL-ALLARD, Ms. BARRAGÁN, Ms. BASS, Mrs. BEATTY, Mr. BERA, Mr. BEYER, Mr. BLUMENAUER, Ms. BONAMICI, Ms. BORDALLO, Mr. BRENDAN F. BOYLE of Pennsylvania, Mr. BRADY of Pennsylvania, Mr. BROWN of Maryland, Ms. BROWNLEY of California, Mrs. BUSTOS, Mr. BUTTERFIELD, Mr. CAPUANO, Mr. CARBAJAL, Mr. CÁRDENAS, Mr. CAR-SON of Indiana, Mr. CARTWRIGHT, Ms. CASTOR of Florida, Mr. CASTRO of Texas, Ms. JUDY CHU of California, Mr. CICILLINE, Ms. CLARK of Massachusetts, Ms. CLARKE of New York, Mr. CLAY, Mr. CLEAVER, Mr. CLYBURN, Mr. COHEN, Mr. CONNOLLY, Mr. CONYERS, Mr. CORREA, Mr. COSTA, Mr. COURTNEY, Mr. CROWLEY, Mr. CUELLAR, Mr. CUMMINGS, Mr. DANNY K. DAVIS of Illinois, Mr. DEFAZIO, Ms. DEGETTE, Mr. DELANEY, Ms. DELAURO, Ms. DELBENE, Mrs. DEMINGS, Mr. DESAULNIER, Mr. DEUTCH, Mrs. DINGELL, Mr. MICHAEL F. DOYLE of Pennsylvania, Mr. ELLISON, Ms. ESHOO, Mr. ESPAILLAT, Ms. ESTY of Connecticut, Mr. EVANS, Mr. FOSTER, Ms. FUDGE, Mr. GALLEGO, Mr. GARAMENDI, Mr. GOTTHEIMER, Mr. AL GREEN of Texas, Mr. GRIJALVA, Ms. MICHELLE LUJAN GRISHAM of New Mexico, Mr. GUTIÉRREZ, Ms. HANABUSA, Mr. HASTINGS, Mr. HIGGINS of New York, Mr. HIMES, Mr. HUFFMAN, Ms. JAYAPAL, Mr. JEFFRIES, Ms. EDDIE BERNICE JOHNSON of Texas, Mr. JOHNSON of Georgia, Ms. KAPTUR, Mr. KEATING, Mr. KENNEDY, Mr. KHANNA, Mr. KILDEE, Mr. KILMER, Mr. KRISHNAMOORTHI, MS. KUSTER of New Hampshire, Mr. LANGEVIN, Mrs. LAWRENCE, Ms. LEE, Ms. JACKSON LEE, Mr. LEVIN, Mr. LEWIS of Georgia, Mr. TED LIEU of California, Mr. LOEBSACK, Ms. LOFGREN, Mr. LOWENTHAL, Mrs. LOWEY, Mr. BEN RAY LUJÁN of New Mexico, Mr. Lynch, Mrs. Carolyn B. Maloney of New York, Mr. Sean Pat-RICK MALONEY of New York, Ms. MATSUI, Ms. MCCOLLUM, Mr. MCEACHIN, Mr. MCGOVERN, Mr. MCNERNEY, Mr. MEEKS, Ms. MENG, Ms. MOORE, Mr. MOULTON, Mrs. MURPHY of Florida, Mr. NADLER, Mrs. NAPOLITANO, Mr. NEAL, Mr. NORCROSS, Mr. O'ROURKE, Mr. PALLONE, Mr. PASCRELL, Mr. PAYNE, Mr. PERLMUTTER, Mr. PETERS, Mr. PETER-

SON, Ms. PINGREE, Ms. PLASKETT, Mr. POCAN, Mr. PRICE of North Carolina, Mr. QUIGLEY, Mr. RASKIN, Miss RICE of New York, Mr. RICH-MOND, Mr. RUIZ, Mr. RUPPERSBERGER, Mr. RUSH, Mr. RYAN of Ohio, Mr. Sablan, Ms. Sánchez, Mr. Sarbanes, Ms. Schakowsky, Mr. SCHIFF, Mr. SCOTT of Virginia, Mr. DAVID SCOTT of Georgia, Mr. SERRANO, Ms. SEWELL of Alabama, Ms. SHEA-PORTER, Mr. SIRES, Ms. SLAUGHTER, Mr. SOTO, Ms. SPEIER, Mr. SWALWELL of California, Mr. TAKANO, Mr. THOMPSON of California, Ms. TITUS, Mr. TONKO, Mrs. TORRES, MS. TSONGAS, Mr. VARGAS, Mr. VEASEY, Mr. VELA, MS. VELÁZQUEZ, Mr. WALZ, Ms. WASSERMAN SCHULTZ, Ms. MAXINE WATERS of California, Mrs. WATSON COLEMAN, Mr. WELCH, Ms. WIL-SON of Florida, and Mr. YARMUTH) introduced the following bill; which was referred to the Committee on Education and the Workforce, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

- To establish a National and Community Service Administration to carry out the national and volunteer service programs, to expand participation in such programs, and for other purposes.
 - 1 Be it enacted by the Senate and House of Representa-
 - 2 tives of the United States of America in Congress assembled,

3 SECTION 1. SHORT TITLE.

- 4 This Act may be cited as the "America's Call To Im-
- 5 prove Opportunities Now for National Service Act" or the
- 6 "ACTION for National Service Act".

7 SEC. 2. TABLE OF CONTENTS; REFERENCES.

8 (a) TABLE OF CONTENTS.—The table of contents for

9 this Act is as follows:

- Sec. 1. Short title.
- Sec. 2. Table of contents; references.
- Sec. 3. Establishment of National and Community Service Administration.

Sec. 4. Advisory Board.

Sec. 5. Administrator.

Sec. 6. National Service Educational Award.

Sec. 7. Interagency working group.

Sec. 8. National Service Foundation.

Sec. 9. Authorization of appropriations.

Sec. 10. Exclusion from gross income of Americorps Educational Awards.

1 (b) REFERENCES.—Except as expressly provided, 2 wherever in this Act there is a reference to a section or 3 other provision, the reference shall be considered to be a 4 reference to a section or other provision of the National 5 and Community Service Act of 1990 (42 U.S.C. 12501 6 et seq.).

7 SEC. 3. ESTABLISHMENT OF NATIONAL AND COMMUNITY 8 SERVICE ADMINISTRATION.

9 (a) ELEVATION OF CORPORATION TO ADMINISTRA10 TION.—Section 191 (42 U.S.C. 12651) is amended—

(1) by striking "a Corporation for National and
Community Service" and inserting "the National
and Community Service Administration, an independent executive agency"; and

(2) by striking "The Corporation shall be a
Government corporation, as defined in section 103"
and inserting "The Administration shall have the
same status as an executive department listed in section 101".

20 (b) Conforming Amendments.—

21 (1) NATIONAL AND COMMUNITY SERVICE ACT
22 OF 1990.—

1	(A) DEFINITION.—Section 101 (42 U.S.C.
2	(12511) is amended by striking paragraph (12)
3	and inserting the following:
4	"(12) Administration.—The term 'Adminis-
5	tration' means the National and Community Service
6	Administration established under section 191.".
7	(B) REFERENCES.—The National and
8	Community Service Act of 1990 is amended by
9	striking "Corporation" each place it appears
10	and inserting "Administration".
11	(2) Domestic volunteer service act of
12	1973.—
13	(A) DEFINITION.—Section 421 of the Do-
14	mestic Volunteer Service Act of 1973 is amend-
15	ed by striking paragraph (7) and inserting the
16	following:
17	((7) the term 'Administration' means the Na-
18	tional and Community Service Administration estab-
19	lished under section 191 of the National and Com-
20	munity Service Act of 1990;".
21	(B) References.—The Domestic Volun-
22	teer Service Act of 1973 is amended—
23	(i) in section 2(b), by striking "Cor-
24	poration for National and Community

\mathbf{O}
Service" and inserting "National and Com-
munity Service Administration"; and
(ii) by striking "Corporation" each
place it appears and inserting "Adminis-
tration".
SEC. 4. ADVISORY BOARD.
(a) Appointment and Terms.—Section 192 (42
U.S.C. 12651a) is amended—
(1) in subsection (a), by striking paragraph (1)
and inserting the following:
"(1) Advisory board.—
"(A) INITIAL BOARD AND APPOINTMENT
OF REPLACEMENT MEMBERS.—There shall be
in the Administration an Advisory Board ini-

ere shall be Board ini-tially composed of the members of the Board of Directors of the Corporation for National and Community Service (as in existence the day be-fore the date of enactment of the ACTION for National Service Act) and, after the expiration of such members' terms and the appointments set forth in this subparagraph, composed of seven members. Upon the expiration of the term of the first seven such members whose term shall expire, a new member of the Advi-sory Board shall be appointed as follows:

"(i) The first three members shall be 1 2 appointed by the President, including an individual between the ages of 18 and 25 3 4 who----"(I) has served in a school-based 5 6 community-based service-learning \mathbf{or} 7 program; or "(II) is or was a participant or a 8 9 supervisor in a program. 10 "(ii) The next member shall be ap-11 pointed by the Speaker of the House of 12 Representatives. 13 "(iii) The next member shall be ap-14 pointed by the minority leader of the 15 House of Representatives. "(iv) The next member shall be ap-16 17 pointed by majority leader of the Senate. 18 "(v) The next member shall be ap-19 pointed by the minority leader of the Sen-20 ate. 21 "(B) EXPIRATION OF THE TERM OF RE-22 MAINING INITIAL MEMBERS.—Upon the expira-23 tion of the terms of the remaining members of 24 the Board of Directors of the Corporation for

National and Community Service (as in effect

1	the day before the date of enactment of the AC-
2	TION for National Service Act), no new mem-
3	bers shall be appointed."; and
4	(2) by striking subsections (c) and (d) and in-
5	serting the following:
6	"(c) TERMS.—Members appointed in accordance with
7	clauses (i) through (vi) of subsection $(a)(1)(A)$ shall serve
8	for a term of five years.

"(d) Appointment of New Members and Vacan-9 CIES.—When the term of a member appointed in accord-10 11 ance with clauses (i) through (vi) of subsection (a)(1)(A)12 expires, or if a vacancy occurs on the Advisory Board, a 13 new member shall be appointed by the individual and in 14 the manner described in such subsection, and, in the case 15 of a vacancy, shall serve for the remainder of the term for which the predecessor of such member was appointed. 16 17 The vacancy shall not affect the power of the remaining members to execute the duties of the Board.". 18

19 (b) MEETINGS AND DUTIES.—Section 192A (42
20 U.S.C. 12651b) is amended—

(1) in subsection (a), by striking "3 times each
year" and inserting "four times each year, with one
of the four meetings being an annual meeting to review the Administration's long-term and strategic
goals,"; and

(2) by striking subsection (g) and inserting the
 following:

3 "(g) ADVISORY DUTIES.—The Board shall have re-4 sponsibility for making recommendations to the Adminis-5 trator concerning the programs and activities of the Ad-6 ministration and the overall policy for the Corporation and 7 shall—

8 "(1) advise the Administrator with respect to 9 policies, programs, and procedures for carrying out 10 the Administrator's functions, duties, or responsibil-11 ities under this Act;

"(2) advise the Administrator on establishing
requirements and criteria for qualifying service programs, and monitor and evaluate the performance of
personnel in carrying out programs and activities;

"(3) review applications of volunteer service
programs for approval under and make recommendations to the Administrator with respect to
the approval of each program and the amount of financial assistance (if any) to provide to each program;

22 "(4) review and make recommendations to the23 Administrator—

1	"(A) with respect to any grants, allot-
2	ments, contracts, financial assistance, or other
3	payment of the Administration; and
4	"(B) regarding the regulations, standards,
5	policies, procedures, programs, and initiatives of
6	the Administration;
7	"(5) review, and advise the Administrator re-
8	garding the actions of the Administrator with re-
9	spect to the personnel of the Administration, and
10	with respect to such standards, policies, procedures,
11	programs, and initiatives as are necessary or appro-
12	priate to carry out the programs and activities of the
13	Administration, including those carried out under
14	the national service laws on the date of enactment
15	of this Act;
16	"(6) make recommendations relating to a pro-
17	gram of research for the Administration with respect
18	to national and community service programs;
19	"(7) ensure effective dissemination of informa-
20	tion regarding the programs and initiatives of the
21	Administration;
22	"(8) prepare and make recommendations to the

Administrator for changes in the national service laws resulting from the studies and demonstrations conducted by the Administration, which rec-

ommendations shall be submitted to Congress and to the President not later than January 1 of each year;
the President not later than January 1 of each year:
and
"(9) advise on such other matters as the Ad-
ministrator may request.".
SEC. 5. ADMINISTRATOR.
(a) APPOINTMENT.—
(1) IN GENERAL.—Section 193(a) (42 U.S.C.
12651c) is amended—
(A) by striking "an individual who shall
serve as Chief Executive Officer of the Corpora-
tion" and inserting "an Administrator"; and
(B) by adding at the end the following:
"who shall hold the same rank and status as
the head of an executive department listed in
section 101 of title 5, United States Code.".
(2) INTERIM ADMINISTRATOR.—Until an Ad-
ministrator is appointed and confirmed in accord-
ance with the amendments made by paragraph (1) ,
the Chief Executive Officer of the Corporation for
National and Community Service (as in existence the
day before the date of enactment of this Act) shall
serve as interim Administrator.
(b) Conforming Amendments.—

1	(1) NATIONAL AND COMMUNITY SERVICE ACT
2	OF 1990.—
3	(A) DEFINITION.—Section 101 (42 U.S.C.
4	(12511) is amended by striking paragraph (9)
5	and inserting the following:
6	"(9) Administrator.—The term 'Adminis-
7	trator' means the Administrator of the National and
8	Community Service Administration appointed under
9	section 193.".
10	(B) REFERENCES.—The National and
11	Community Service Act of 1990 is amended by
12	striking "Chief Executive Officer" each place it
13	appears, except when such term is used to refer
14	to the chief executive officer of a State, and in-
15	serting "Administrator".
16	(2) Domestic volunteer service act of
17	1973.—Section 421(1) of the Domestic Volunteer
18	Service Act of 1973 is amended to read as follows:
19	"(1) the term 'Administrator' means the Ad-
20	ministrator of the National and Community Service
21	Administration appointed under section 193 of the
22	National and Community Service Act of 1990;".
23	SEC. 6. NATIONAL SERVICE EDUCATIONAL AWARD.
24	Section 147(a) (42 U.S.C. 12603(a)) is amended—

1	(1) by striking "Except as provided" and in-
2	serting "(1) Except as provided";
3	(2) by striking "shall receive a national service
4	educational award" and all that follows through "ap-
5	propriations)" and inserting "shall be entitled to a
6	national service educational award equal to the
7	amount set forth in paragraph (2)"; and
8	(3) by adding at the end the following:
9	"(2) BENEFIT AMOUNT.—The benefit described
10	in paragraph (1) payable to an individual described
11	in such paragraph shall be in an amount—
12	"(A) equal to twice the amount of tuition
13	of the institution of higher education where the
14	individual is enrolled or accepted to be enrolled;
15	and
16	"(B) not to exceed twice the average in-
17	State tuition at a State institution of higher
18	education in the State where the individual is
19	enrolled or accepted to be enrolled.
20	"(3) Appropriations.—There is hereby appro-
21	priated to the National Service Foundation estab-
22	lished under subtitle K, for fiscal year 2018 and
23	subsequent fiscal years, out of any funds in the
24	Treasury not otherwise appropriated, such sums as
25	may be necessary to carry out this subsection.".

1 SEC. 7. INTERAGENCY WORKING GROUP.

2 Subtitle G of title I (42 U.S.C. 12651 et seq.) is
3 amended by adding at the end the following new section:
4 "SEC. 196D. INTERAGENCY WORKING GROUP.

5 "The Administrator shall establish an interagency
6 working group (and consult directly with the heads of Fed7 eral agencies as necessary) to—

8 "(1) evaluate the eligibility for tuition and stu9 dent loan repayment assistance outlined in this sec10 tion for participation in national or volunteer service
11 programs not administered under this Act;

12 "(2) evaluate the feasibility and advisability of 13 granting Federal hiring preference under chapter 33 14 of title 5, United States Code, to an individual who 15 has completed at least one year of service and is eli-16 gible for the entitlement established under sub-17 section (a); and

"(3) examine the participation of seniors age 55
and older in national service programs and establish
methods for increasing the participation rate of such
individuals.".

22 SEC. 8. NATIONAL SERVICE FOUNDATION.

23 Title I is further amended by adding at the end the24 following new subtitle:

"Subtitle K—National Service Foundation

3 "SEC. 199P. NATIONAL SERVICE FOUNDATION.

"(a) ESTABLISHMENT.—In order to encourage pri-4 5 vate gifts of real and personal property or any income therefrom or other interest therein for the benefit of, or 6 7 in connection with, the National and Community Service 8 Administration, its activities, or its services, and thereby 9 to further the mission and purpose of the Administration and to provide greater opportunities for volunteer service, 10 11 there is hereby established a charitable and nonprofit cor-12 poration to be known as the National Service Foundation (referred to in this subtitle as the 'Foundation') to accept 13 14 and administer such gifts.

- 15 "(b) BOARD OF THE FOUNDATION.—
- "(1) MEMBERS.—The National Service Foundation shall consist of a Board of the Foundation
 having as members the Administrator, ex officio,
 and no less than six private citizens of the United
 States appointed by the Administrator, who shall
 take into consideration appointing—
- 22 "(A) an individual who is between the ages
 23 of 18 and 25 who has served in a school-based
 24 or community-based service program; and

"(B) an individual who has served as a supervisor in the Senior Corps.

3 "(2) TERMS.—The initial terms of members 4 first appointed shall be staggered to assure con-5 tinuity of administration. Members appointed there-6 after shall be appointed for a term of six years, un-7 less a successor is chosen to fill a vacancy occurring 8 prior to the expiration of the term for which his 9 predecessor was chosen, in which event the successor 10 shall be chosen only for the remainder of that term. 11 "(3) CHAIRMAN.—The Administrator shall be 12 the Chairman of the Board of the Foundation.

"(4) STATUS.—Membership on the Board of
the Foundation shall not be deemed to be an office
within the meaning of the statutes of the United
States.

17 "(5) QUORUM.—A majority of the members of
18 the Board of the Foundation serving at any one
19 time shall constitute a quorum for the transaction of
20 business, and the Foundation shall have an official
21 seal, which shall be judicially noticed.

22 "(6) MEETINGS.—The Board of the Founda23 tion shall meet at the call of the Chairman and there
24 shall be at least one meeting each year.

"(7) Compensation.—No compensation shall 1 2 be paid to the members of the Board of the Founda-3 tion for their services as members, but they shall be 4 reimbursed for actual and necessary traveling and 5 subsistence expenses incurred by them in the per-6 formance of their duties as such members out of Na-7 tional Service Foundation funds available to the 8 Board of the Foundation for such purposes.

9 "(c) AUTHORIZATION TO ACCEPT AND USE GIFTS AND BEQUESTS.—The Foundation is authorized to ac-10 cept, receive, solicit, hold, administer, and use any gifts, 11 devises, or bequests, either absolutely or in trust of real 12 13 or personal property or any income therefrom or other interest therein for the benefit of or in connection with, the 14 15 Administration, its activities, or its services. The Foundation may not accept any such gift, devise, or bequest which 16 17 entails any expenditure other than from the resources of 18 the Foundation. An interest in the real property includes, among other things, easements or other rights for preser-19 20 vation, conservation, protection, or enhancement by and 21 for the public of natural, scenic, historic, scientific, edu-22 cational, inspirational, or recreational resources. A gift, 23 devise, or bequest may be accepted by the Foundation 24 even though it is encumbered, restricted, or subject to ben-25 eficial interests of private persons if any current or future

interest therein is for the benefit of the Administration,
 its activities, or its services.

3 "(d) USE OF FUNDS, INVESTMENT.—Except as oth-4 erwise required by the instrument of transfer, the Founda-5 tion may sell, lease, invest, reinvest, retain, or otherwise dispose of or deal with any property or income thereof as 6 7 the Board of the Foundation may from time to time deter-8 mine. The Foundation shall not engage in any business, 9 nor shall the Foundation make any investment that may 10 not lawfully be made by a trust company in the District of Columbia, except that the Foundation may make any 11 12 investment authorized by the instrument of transfer, and 13 may retain any property accepted by the Foundation. The Foundation may utilize the services and facilities of the 14 15 Administration, and such services and facilities may be made available on request to the extent practicable with-16 17 out reimbursement therefor.

18 "(e) SUCCESSION, POWERS AND LIABILITY.—The Foundation shall have perpetual succession, with all the 19 20 usual powers and obligations of a corporation acting as 21 a trustee, including the power to sue and to be sued in 22 its own name, but the members of the Board of the Foun-23 dation shall not be personally liable, except for malfea-24 sance. The Foundation shall have the power to enter into 25 contracts, to execute instruments, and generally to do any and all lawful acts necessary or appropriate to its pur poses.

3 "(f) BYLAWS.—In carrying out the provisions of this
4 Act, the Board of the Foundation may adopt bylaws, rules,
5 and regulations necessary for the administration of its
6 functions and contract for any necessary services.

7 "(g) TAX EXEMPT STATUS.—The Foundation and 8 any income or property received or owned by it, and all 9 transactions relating to such income or property, shall be 10 exempt from all Federal, State, and local taxation with respect thereto. The Foundation may, however, in the dis-11 12 cretion of its directors, contribute toward the costs of local 13 government in amounts not in excess of those which it would be obligated to pay such government if it were not 14 15 exempt from taxation by virtue of the foregoing or by virtue of its being a charitable and nonprofit corporation and 16 17 may agree so to contribute with respect to property transferred to it and the income derived therefrom if such 18 19 agreement is a condition of the transfer. Contributions, 20 gifts, and other transfers made to or for the use of the 21 Foundation shall be regarded as contributions, gifts, or 22 transfers to or for the use of the United States.

23 "(h) NON-LIABILITY OF UNITED STATES.—The
24 United States shall not be liable for any debts, defaults,
25 acts, or omissions of the Foundation.

"(i) REPORTS.—The Foundation shall, as soon as
 practicable after the end of each fiscal year, transmit to
 Congress an annual report of its proceedings and activi ties, including a full and complete statement of its re ceipts, expenditures, and investments.

6 "(j) INITIAL FUNDING.—For the purposes of assist-7 ing the Foundation in establishing an office and meeting 8 initial administrative, project, and other startup expenses, 9 there is authorized to be appropriated \$2,500,000 for fis-10 cal year 2018. Such funds shall remain available to the 11 Foundation until they are expended for authorized pur-12 poses.".

13 SEC. 9. AUTHORIZATION OF APPROPRIATIONS.

14 Section 501 of the National and Community Service15 Act of 1990 is amended—

16 (1) by redesignating subsection (b) as sub-17 section (c); and

18 (2) by adding after subsection (a) the following:
19 "(b) ADDITIONAL AUTHORIZATION OF APPROPRIA20 TIONS.—

21 "(1) AUTHORIZATION.—There is authorized to
22 be appropriated to the Administration to carry out
23 its programs and functions, including the programs
24 and activities carried out under this Act and the Do25 mestic Volunteer Service Act of 1973 (42 U.S.C.

1	4950 et seq.), such additional sums as are necessary
2	to achieve the goal set forth in paragraph (2).
3	"(2) TEN-YEAR GOAL.—It is the sense of Con-
4	gress that amounts appropriated under paragraph
5	(1) should be sufficient to provide or facilitate volun-
6	teer service opportunities and programs for not
7	fewer than one million volunteers in full-time na-
8	tional service per year before the end of the ten-year
9	period beginning on the date of enactment of this
10	Act.".

11SEC. 10. EXCLUSION FROM GROSS INCOME OF AMERI-12CORPS EDUCATIONAL AWARDS.

(a) IN GENERAL.—Section 117 of the Internal Revenue Code of 1986 (relating to qualified scholarships) is
amended by adding at the end the following new subsection:

17 "(e) AMERICORPS EDUCATIONAL AWARDS.—Gross
18 income shall not include any national service educational
19 award described in subtitle D of title I of the National
20 and Community Service Act of 1990 (42 U.S.C. 12601
21 et seq.).".

(b) EFFECTIVE DATE.—The amendment made by
this section shall apply to taxable years ending after the
date of the enactment of this Act.