date indicated. The page numbers of the daily Congressional Record are bracketed.

During the course of its consideration of H.R. 13103, the Senate Committee on Finance added amendments to the bill, some of which were the substance of bills that were reported by the Committee on Ways and Means and in some cases, had been passed by the House of Representatives. One situation involves a Senate-passed bill that was reported by the Committee on Ways and Means. These bills appear in the appendix to this document along with the appropriate committee reports and House and Senate floor debates where appropriate.