

U.S. SENATE VOTES: 107TH – 115TH CONGRESS

115th Congress (2017 – 2018)

During The 115th Congress, Nelson Has Voted At Least 35 Times In Favor Of Higher Taxes And Fees, As Of April 2018

2018 Votes

In 2018, Nelson Has Voted At Least Twice In Favor Of Higher Taxes And Fees

Nelson Voted Against Suspending Or Delaying The Obamacare Medical Device Tax, ‘Cadillac’ Tax, And Annual Tax On Health Insurers

In January 2018, Nelson Voted Against Cloture On A Motion To Concur In A Four-Week Continuing Resolution For FY 2018. On Jan. 19, 2018, Nelson voted against a McConnell, R-Ky., motion to invoke cloture (thus limiting debate) on the motion to concur in the House amendment to the Senate amendment to the bill that would provide funding for federal government operations and services at current levels through Feb. 16, 2018 and would fund the state Children’s Health and Insurance Programs at \$21.5 billion annually through fiscal 2023. (HR 195, Roll Call Vote #14, 1/19/18; Motion rejected 50-49: R 45-5, D 5-42, I 0-2; Nelson voted Nay)

- **The Four-Week Continuing Resolution For FY 2018 Would Have Suspended Or Delayed The Three Health-Related Taxes Enacted By Obamacare.** McConnell, R-Ky., motion to concur in the House amendment to the Senate amendment to the bill with a further McConnell amendment no. 1917 that would provide funding for federal government operations and services at current levels through Feb. 8, 2018. The measure would fund the state Children’s Health and Insurance Programs at \$21.5 billion annually starting in fiscal 2018, and would gradually increase the funding annually through fiscal 2023. It would suspend or delay three health-related taxes enacted as part of the 2010 health care overhaul. It would allow the ballistic missile defense funding included in the last short-term funding bill to be used for certain related intelligence activities. Additionally, it would prohibit the Government Publishing Office from providing a free printed copy of the Federal Register to any member of Congress or other U.S. government office unless a specific issue or a subscription was requested by the member or office. (HR 195, Roll Call Vote #17, 1/22/18; Motion agreed to 81-18; Nelson voted Yea)
- **The Four-Week CR Extension Would Have Suspended For Two More Years The Medical Device Tax And The ‘Cadillac’ Tax, And For One More Year (2019) The Annual Fee Imposed By Obamacare On Health Insurers.** (“Supplement to the Legislative Week of January 15, 2018: HR 195,” [CQ](#), 1/17/18)

Nelson Voted To Repeal A Tax Provision That Allowed Farmers To Deduct 20 Percent Of Their Gross Sales To Co-Ops

In March 2018, Nelson Voted For The FY 2018 Omnibus Appropriations Bill, That Would Repeal A Tax Provision That Allowed Farmers To Deduct 20 Percent Of Their Gross Sales To Co-Ops. McConnell, R-Ky., motion to concur in the House amendment to the Senate

amendment to the bill that would provide roughly \$1.3 trillion in funding for federal government operations and services through Sept. 30, 2018. The measure would provide a total of \$654.6 billion in additional funding to the Defense Department, including \$589.5 billion in discretionary funding and \$65.2 billion in funding for the Overseas Contingency Operations account. It would provide \$98.7 billion to the Health and Human Services Department, including \$5.1 billion to the Food and Drug Administration and \$5.5 billion to the Indian Health Service. It would provide \$3.4 billion to the Substance Abuse and Mental Health Services Administration for substance abuse block grants, and would provide roughly \$3.7 billion to the National Institutes of Health, including an additional \$500 million for research into opioid addiction. It would provide \$47.7 billion to the Homeland Security Department, including \$1.6 billion for the purpose of bolstering security measures on the U.S.-Mexico border, including the construction of new fencing along sections of the border, and would provide \$7.1 billion for Immigration and Customs Enforcement operations and enforcement. The measure includes provisions from multiple bills related to school safety and firearms regulations, including a bill (S 2135) that would require the Department of Justice to certify that appropriate records have been submitted to the National Instant Criminal Background Check System by federal agencies and state governments with respect to individuals who are not eligible to purchase firearms. The measure includes language from the bill (S 2495) that would authorize \$75 million a year through fiscal 2028 for the Secure Our Schools grant program and would revise it to more explicitly focus the program on preventing student violence. (HR 1625, Roll Call Vote #63, 3/23/18; Motion agreed to (thus cleared for the president) 65-32: R 25-23, D 39-8, I 1-1; Nelson voted Yea)

- **“The Agreement Puts Agricultural Cooperatives And Their Competitors Back On A Level Playing Field By Repealing The Tax Provision That Allows Farmers To Deduct 20% Of Their Gross Sales To Co-Ops.”** “The Tax Cuts and Jobs Act enacted in December included provisions that inadvertently favored agricultural cooperatives (where farmers pool their resources for shared purposes) over investor-owned agricultural firms, including those that are privately owned. As enacted, this so-called ‘grain glitch’ allowed farmers to deduct 20% of their gross sales to co-ops while only allowing for a deduction of 20% of their net business income for sales to investor-owned firms. Because farmers would receive greater tax benefits by selling to co-ops, investor owned firms were put at a competitive disadvantage. The agreement puts agricultural cooperatives and their competitors back on a level playing field by repealing the tax provision that allows farmers to deduct 20% of their gross sales to co-ops. (House Action Report: HR 1625, Fact Sheet No. 115-16, [CO](#), 3/23/18)

2017 Votes

In 2017, Nelson Voted At Least 33 Times In Favor Of Higher Taxes And Fees

Nelson Voted To Block A Bill To Repeal The Obamacare Individual Mandate, And “Most Of The Taxes That Finance” Obamacare

In July 2017, Nelson Voted To Block A Bill That Would Repeal The Obamacare Individual And Employer Mandates, And “Most Of The Taxes That Finance” Obamacare. McConnell, R-Ky., motion to proceed to the bill that would make extensive changes to the 2010 health care overhaul law, by effectively repealing the individual and employer mandates as well as most of the taxes that finance the current system and by making extensive changes to Medicaid. (HR 1628, Roll Call Vote #167, 7/25/17; Motion agreed to with Vice President Pence casting a ‘yea’ vote to break the tie, 50-50: R 50-2, D 0-46, I 0-2; Nelson voted Nay)

Nelson Voted To Block An Amendment To Repeal The Obamacare Individual Mandate, Repeal “Some Of The Taxes That Fund The Law,” And Create A Health Care Tax Credit Based On Income And Age

In July 2017, Nelson Voted To Block An Amendment That Would Repeal The Obamacare Individual And Employer Mandates, Repeal “Some Of The Taxes That Fund The Law,” And Create A Health Care Tax Credit Based On Income And Age. On July 25, 2017, Sen. Nelson voted against a Cruz, R-Texas, motion to waive applicable sections of the Congressional Budget Act with respect to the Murray, D-Wash., point of order that McConnell, R-Ky., amendment no. 270, to McConnell substitute amendment no. 267, violates section 311(a)(2)(b) of the Congressional Budget Act. The McConnell amendment would repeal extensive provisions of the 2010 health care overhaul, including: the individual and employer mandates, the optional Medicaid expansion, subsidies given to individuals buying health insurance and some of the taxes that fund the law. It would create a health care tax credit based on income and age, and would authorize money to stabilize the health care market and for high-risk individuals. (HR 1628, Roll Call Vote #168, 7/25/17; Motion rejected 43-57: R 43-9, D 0-46; I 0-2; Nelson voted Nay)

Nelson Voted Against An Amendment To Fully Repeal Obamacare

In July 2017, Nelson Voted Against An Amendment That Would Have Fully Repealed Obamacare, That Would “Sunset Certain Taxes Under Obamacare,” And Repeal The Individual Mandate. “Health Care Marketplace Overhaul – Repeal Of The 2010 Health Care Overhaul” Enzi, R-Wyo., for Paul, R-Ky., amendment no. 271, to the McConnell, R-Ky., substitute amendment no. 267, that would sunset Medicaid expansion and certain taxes created under the 2010 health care overhaul, repeal the individual and employer mandates, would exclude health plans that cover abortion from certain tax credits and would ban federal funding for abortion providers that receive at least \$1 million in federal funding annually. (HR 1628, Roll Call Vote #169, 7/26/17; Rejected 45-55; Nelson voted Nay)

In July 2017, Nelson Voted At Least Two Times Against Repealing The Obamacare ‘Cadillac’ Tax

In July 2017, Nelson Voted For A Procedural Motion To Send An Obamacare Repeal And Replace Bill Back To Committee—Effectively Delaying Its Consideration And Passage—With Instructions To Strike From The Bill The Repeal Date Of The Obamacare ‘Cadillac’ Tax. On July 27, 2017, Nelson voted for the Schumer, D-N.Y., motion to commit the bill to the Senate Finance Committee with instructions to report back to the Senate within three days with an amendment that would strike the effective date on the repeal of the tax on high cost employer-sponsored health insurance plans. (HR 1628, Roll Call Vote #176, 7/27/17; Motion rejected 43-57: R 0-52, D 41-5, I 2-0; Nelson voted Yea)

In July 2017, Nelson Voted Against An Amendment To Permanently Repeal The Obamacare ‘Cadillac’ Tax On High-Cost Employer-Sponsored Health Insurance Plans. On July 27, 2017, Nelson voted against the Enzi, R-Wyo., for Heller, R-Nev., amendment no. 502, to the McConnell, R-Ky., substitute amendment no. 267, that would strike language sunsetting the tax on high cost employer-sponsored health insurance plans, which would allow for a permanent repeal of the tax. (HR 1628, Roll Call Vote #177, 7/27/17; Adopted 52-48: R 50-2, D 2-44, I 0-2; Nelson voted Nay)

In July 2017, Nelson Voted Against The ‘Skinny’ Obamacare Repeal, Which Would Have Repealed The Individual Mandate And Delayed The Medical Device Tax

In July 2017, Nelson Voted Against The ‘Skinny’ Obamacare Repeal Amendment That Would Repeal The Individual Mandate And Delay The Medical Device Tax Through 2020.

McConnell, R-Ky., amendment no. 667, to the McConnell substitute amendment no. 267, that would repeal the individual mandate, repeal the employer mandate through 2024, delay the implementation of the medical device tax through 2020, and block, for one year, federal funding from going to certain medical providers that provide abortions. The amendment would ease the waiver process for states to opt out of the requirement that their health insurance providers include certain benefits on their health care plans. Additionally, the amendment would increase the maximum allowable contribution to health savings accounts and would defund the Prevention and Public Health Fund starting in 2019. (HR 1628, Roll Call Vote #179, 7/28/17; Rejected 49-51: R 49-3, D 0-46, I 0-2; Nelson voted Nay)

In October 2017, Nelson Voted Both To Block And Against The FY 2018 House Budget Resolution That Assumed The Full Repeal Of Obamacare, And Required That Comprehensive Tax Reform Legislation Be Reported Out By The House Ways And Means Committee Under The Budget Reconciliation Process

In October 2017, Nelson Voted To Block The FY 2018 House Budget Resolution, That Assumed Full Repeal Of Obamacare, And Required The House Ways And Means Committee To Report Out Comprehensive Tax Reform Legislation Under The Budget Reconciliation Process. McConnell, R-Ky., motion to proceed to the concurrent resolution that would provide for \$3.2 trillion in new budget authority in fiscal 2018, not including off-budget accounts. It would assume \$1.22 trillion in discretionary spending in fiscal 2018. It would assume the repeal of the 2010 health care overhaul law. It also would propose reducing spending on mandatory programs such as Medicare and Medicaid and changing programs such as the Supplemental Nutrition Assistance Program (also known as food stamps). It would call for restructuring Medicare into a "premium support" system beginning in 2024. It would also require the House Ways and Means Committee to report out legislation under the budget reconciliation process that would provide for a revenue-neutral, comprehensive overhaul of the U.S. tax code and would include instructions to 11 House committees to trigger the budget reconciliation process to cut mandatory spending. The concurrent resolution would assume that, over 10 years, base (non-Overseas Contingency Operations) discretionary defense spending would be increased by a total of \$929 billion over the Budget Control Act caps and non-defense spending be reduced by \$1.3 trillion. (H Con Res 71, Roll Call Vote #219, 10/17/17; Motion agreed to 50-47: R 50-0, D 0-45, I 0-2; Nelson voted Nay)

In October 2017, Nelson Voted Against Adoption Of The FY 2018 House Budget Resolution That Repeal Or Replace Obamacare, And Would Create A Reserve Fund To Reform The Federal Tax System. Adoption of the concurrent resolution, as amended, that would provide for \$3.1 trillion in new budget authority in fiscal 2018, not including off-budget accounts. It would allow the cap on defense spending to be raised to \$640 billion for fiscal 2018, without the need for offsets. It would require the Senate Finance Committee to report legislation under the budget reconciliation process that would increase the deficit by no more than \$1.5 trillion over the period of fiscal 2018 through fiscal 2027. It would also instruct the Senate Energy and Natural Resources Committee to report legislation under the budget reconciliation process that would reduce the deficit by \$1 billion over the period of fiscal 2018 through fiscal 2027. The concurrent resolution would authorize the establishment of various reserve funds, including a deficit-neutral reserve fund related to repealing

or replacing the 2010 health care overhaul law, and a revenue-neutral reserve fund related to modifying the federal tax system. (H Con Res 71, Roll Call Vote #245, 10/19/17; Adopted 51-49: R 51-1, D 0-46, I 0-2; Nelson voted Nay)

Nelson Voted In Favor Of Blocking Any Reconciliation Legislation That Provided For A Tax Cut To The Wealthiest One Percent

In October 2017, Nelson Voted For A Point Of Order Against Any Reconciliation Legislation That Would Provide A Tax Cut To The Wealthiest One Percent. Sanders, I-Vt., motion to waive applicable sections of the Congressional Budget Act with respect to the Enzi, R-Wyo., point of order that Enzi for Sanders amendment no. 1120 to the Enzi substitute amendment no. 1116 violates section 305(b)(2) of the Congressional Budget Act. The Sanders amendment would create a 60-vote point of order against any reconciliation legislation that would provide a tax cut to the wealthiest one percent of individuals. (H Con Res 71, Roll Call Vote #224, 10/18/17; Motion rejected 46-52: R 0-51, D 44-1, I 2-0; Nelson voted Yea)

Nelson Voted For An Amendment To Remove The Tax Reform Reconciliation Instructions From The FY 2018 House Budget Resolution

In October 2017, Nelson Voted For An Amendment That Would Have Removed The Tax Reform Reconciliation Instructions From The FY 2018 House Budget Resolution. Wyden, D-Ore., amendment no. 1302, to the Enzi, R-Wyo., substitute amendment no. 1116, that would eliminate the resolution's reconciliation instructions to the Senate Finance Committee and the House Ways and Means Committee. (H Con Res 71, Roll Call Vote #225, 10/19/17; Rejected 47-52: R 0-52, D 45-0, I 2-0; Nelson voted Yea)

Nelson Voted In Favor Of Blocking Any Reconciliation Legislation That Included Tax Cuts And Would Increase The Deficit Or Reduce A Surplus

In October 2017, Nelson Voted For A Point Of Order Against Any Reconciliation Legislation That Would Include Tax Cuts And Would Increase A Deficit Or Reduce A Surplus. Cardin, D-Md., motion to waive section 305(b)(2) of the Congressional Budget Act with respect to the Enzi, R-Wyo., point of order that Enzi, for Cardin, amendment no. 1375 to the Enzi substitute amendment no. 1116 violates section 305(b)(2) of the Congressional Budget Act. The amendment would create a 60-vote point of order against any reconciliation legislation that would include tax cuts and would increase a deficit or reduce a surplus. (H Con Res 71, Roll Call Vote #234, 10/19/17; Motion rejected 47-52: R 0-52, D 45-0, I 2-0; Nelson voted Yea)

Nelson Voted Repeatedly To Delay Senate Consideration Of The Senate Tax Reform Bill

Note: While there are specific instructed changes in each motion, these instructions, however, do not change the fact that these motions would delay consideration of—and subsequent enactment of—the tax reform bill.

In November 2017, Nelson Voted For A Procedural Motion To Send The Senate Tax Reform Bill Back To Committee—Effectively Delaying Its Consideration And Passage—For Changes That Would Eliminate Provisions “That Would Raise Taxes On Millions Of Middle-Class Taxpayers.” Wyden, D-Ore., motion to commit the bill to the Senate Finance Committee with instructions to report it back in three days with changes that would be under the jurisdiction of the committee and would eliminate any provisions "that would raise taxes on millions of middle-class taxpayers." (HR 1, Roll Call Vote #285, 11/29/17; Motion rejected 48-51: R 0-51, D 46-0, I 2-0; Nelson voted Yea)

In November 2017, Nelson Voted For A Procedural Motion To Send The Senate Tax Reform Bill Back To Committee—Effectively Delaying Its Consideration And Passage.

Brown, D-Ohio, motion to commit the bill to the Senate Finance Committee. (HR 1, Roll Call Vote #286, 11/30/17; Motion rejected 48-52: R 0-52, D 46-0, I 2-0; Nelson voted Yea)

In November 2017, Nelson Voted For A Procedural Motion To Send The Senate Tax Reform Bill Back To Committee—Effectively Delaying Its Consideration And Passage —

For Changes Related To Employee Wages. Casey, D-Pa., motion to commit the bill to the Senate Finance Committee with instructions to report it back in three days with changes related to employee wages. (HR 1, Roll Call Vote #287, 11/30/17; Motion rejected 48-51: R 0-51, D 46-0, I 2-0; Nelson voted Yea)

In November 2017, Nelson Voted For A Procedural Motion To Send The Senate Tax Reform Bill Back To Committee—Effectively Delaying Its Consideration And Passage —

For Changes That Would Ensure The Bill Would Not Increase The Deficit During The 10-Year Budget Window. King, I-Maine, motion to commit the bill to the Senate Finance Committee with instructions to report it back to the Senate in three days with changes that are within the jurisdiction of the committee and would ensure that the bill would not increase the deficit for the period of fiscal 2018 through fiscal 2027. (HR 1, Roll Call Vote #288, 11/30/17; Motion rejected 48-52: R 0-52, D 46-0, I 2-0; Nelson voted Yea)

In November 2017, Nelson Voted For A Procedural Motion To Send The Senate Tax Reform Bill Back To Committee—Effectively Delaying Its Consideration And Passage —

For Changes That Would Increase The Corporate Tax Rates To 35 Percent. Stabenow, D-Mich., motion to commit the bill to the Senate Finance Committee with instructions to report it back in three days with changes to the bill that would revert the corporate tax rates to 35 percent in the event that real average household wages do not increase by at least \$4,000 by 2020. (HR 1, Roll Call Vote #289, 11/30/17; Motion rejected 45-55: R 0-52, D 43-3, I 2-0; Nelson voted Yea)

In December 2017, Nelson Voted For A Procedural Motion To Send The Senate Tax Reform Bill Back To Committee—Effectively Delaying Its Consideration And Passage —For

Changes That Would “Provide Permanent Tax Relief For Middle-Class Americans In A Deficit-Neutral Way.” Wyden, D-Ore., for Nelson, D-Fla., motion to commit the bill to the Senate Finance Committee with instructions to report it back to the Senate in three days with changes that would be within the jurisdiction of the committee and would ‘provide permanent tax relief for middle-class Americans in a deficit-neutral way.’ (HR 1, Roll Call Vote #290, 12/1/17; Motion rejected 48-52: R 0-52, D 46-0, I 2-0; Nelson voted Yea)

In December 2017, Nelson Voted For A Procedural Motion To Send The Senate Tax Reform Bill Back To Committee—Effectively Delaying Its Consideration And Passage —For

Changes That Would Add A Provision That Would “Support The President’s Plan To Close The Carried Interest Loophole.” Baldwin, D-Wis., motion to commit the bill to the Senate Finance Committee with instructions to report it back to the Senate in three days with changes that would be within the jurisdiction of the committee and would ‘support the president’s plan to close the carried interest loophole.’ (HR 1, Roll Call Vote #291, 12/1/17; Motion rejected 48-52: R 0-52, D 46-0, I 2-0; Nelson voted Yea)

In December 2017, Nelson Voted For A Procedural Motion To Send The Senate Tax Reform Bill Back To Committee—Effectively Delaying Its Consideration And Passage —For

Changes That Would “Designate The Revenue Raised By The Deemed Repatriation

Provisions Of The Bill For Infrastructure Improvements.” On Dec. 1, 2017, Nelson voted for a Cardin, D-Md., motion to commit the bill to the Senate Finance Committee with instructions to report it back in three days with changes to the bill that are in the jurisdiction of the committee and would ‘designate the revenue raised by the deemed repatriation provisions of the bill for infrastructure improvements.’ (HR 1, Roll Call Vote #292, 12/1/17; Motion rejected 43-57: R 0-52, D 42-4, I 1-1; Nelson voted Yea)

In December 2017, Nelson Voted For A Procedural Motion To Send The Senate Tax Reform Bill Back To Committee—Effectively Delaying Its Passage And Implementation—For Changes That Would Eliminate From The Bill The State And Local Tax (SALT) Deduction Repeal. On Dec. 1, 2017, Nelson voted for the Menendez, D-N.J., motion to commit the bill to the Senate Finance Committee with instructions to report it back in three days with changes that would be in the jurisdiction of the committee and that would eliminate the bill's repeal of the state and local tax deduction if various services would be reduced or if certain taxes would be increased. (HR 1, Roll Call Vote #297, 12/1/17; Motion rejected 48-52: R 0-52, D 46-0, I 2-0; Nelson voted Yea)

In December 2017, Nelson Voted For A Procedural Motion To Send The Senate Tax Reform Bill Back To Committee—Effectively Delaying Its Consideration And Passage—For Changes Related To Making Certain Tax Cuts Permanent. On Dec. 2, 2017, Nelson voted for a Manchin, D-W.Va., motion to commit the bill to the Senate Finance Committee with instructions to report it back in three days with changes related to making certain tax cuts permanent. (HR 1, Roll Call Vote #300, 12/2/17; Motion rejected 38-61: R 0-52, D 37-8, I 1-1; Nelson voted Yea)

Nelson Voted For An Amendment To The Senate Tax Reform Bill To Expand The Child Tax Credit, Offset By Increasing The Bill’s Corporate Tax Rate From 20 Percent To 20.94 Percent

In December 2017, Nelson Voted For An Amendment That Would Have Expanded The Child Tax Credit To More Families, Offset By An Increase Of The Corporate Tax Rate From 20 Percent To 20.94 Percent. On Dec. 1, 2017, Nelson voted for a Rubio, R-Fla., motion to waive all applicable sections of the Congressional Budget Act with respect to the Wyden, D-Ore., point of order that the Rubio amendment no. 1850 to the McConnell R-Ky., for Hatch, R-Utah., substitute amendment no. 1618 violates section 302(f) of the Congressional Budget Act. The amendment would modify the child tax credit and modify the corporate tax rate. (HR 1, Roll Call Vote #296, 12/1/17; Motion rejected 29-71: R 20-32, D 8-38, I 1-1; Nelson voted Yea)

Note: In the Rubio amendment, the higher corporate tax rate would be used to offset the expansion of the child tax credit.

Nelson Voted Against An Amendment To The Senate Tax Reform Bill To Expand The Use Of Tax-Advantaged 529 Education Savings Accounts For Tuition And School Supply Expenses For Secondary Public, Private, Or Religious Schools

In December 2017, Nelson Voted Against An Amendment To Allow Secondary Public, Private, Or Religious School Tuition Expenses To Be Treated The Same As Higher Education Expenses For Certain Tax Purposes. On Dec. 1, 2017, Nelson voted against a Cornyn, R-Texas, for Cruz, R-Texas, amendment no. 1852 to the McConnell, R-Ky., for Hatch, R-Utah, substitute amendment no. 1618, that would allow tuition expenses or the cost of school supplies for secondary public, private or religious school to be treated the same as higher education expenses for certain tax purposes. (HR 1, Roll Call Vote #298, 12/1/17; Adopted 50-50: R 50-2, D 0-46, I 0-2: Motion agreed to, with Vice President Pence casting a 'yea' vote to break the tie; Nelson voted Nay)

Nelson Voted For An Amendment To The Senate Tax Reform Bill To Increase The Bill's Corporate Tax Rate From 20 Percent To 25 Percent

In December 2017, Nelson Voted For An Amendment To The Senate Tax Reform Bill That Would Have Increased The Corporate Tax Rate To 25 Percent. Kaine, D-Va., motion to waive all applicable sections of the Congressional Budget A and any applicable budget resolutions with respect to the Toomey, R-Pa, point of order that the Cornyn, R-Texas, for Kaine, D-Va., amendment no. 1846 to the McConnell, R-Ky., for Hatch, R-Utah, substitute amendment no. 1618 violates section 4105 of the fiscal 2018 budget resolution. The amendment would permanently adjust certain individual tax rates and would increase the corporate tax rate to 25 percent. (HR 1, Roll Call Vote #299, 12/2/17; Motion rejected 34-65: R 0-52, D 33-12, I 1-1; Nelson voted Yea)

Nelson Voted Against The Senate's Tax Reform Bill

In November 2017, Nelson Voted To Block The Senate Tax Reform Bill

In November 2017, Nelson Voted To Block The Senate Tax Reform Bill, Which Would Cut Individual And Corporate Tax Rates, And Consolidate The Current Seven Income Tax Rates Into Four. McConnell, R-Ky., motion to proceed to the bill that would revise the federal income tax system by: lowering individual and corporate tax rates; consolidating the current seven tax income rates into four rates; eliminating the deduction for state and local income taxes; limiting certain deductions for property taxes and home mortgages; and creating a new system of taxing U.S. corporations with foreign subsidiaries. (HR 1, Roll Call Vote #284, 11/29/17; Motion agreed to 52-48: R 52-0, D 0-46, I 0-2; Nelson voted Nay)

In December 2017, Nelson Voted Against Passage Of The Senate's Tax Reform Bill

In December 2017, Nelson Voted Against The Senate's Tax Reform Bill, That Would Cut Both Individual And Corporate Tax Rates, Increase The Deduction For Pass-Through Entities, Repeal The Obamacare Individual Mandate, And Increase The Child Tax Credit. On Dec. 2, 2017, Nelson voted against passage of the bill, as amended, that would revise the federal income tax system by lowering individual and corporate tax rates, repealing various deductions through 2025, specifically by eliminating the deduction for state and local income taxes through 2025, increasing the deduction for pass-through entities and raising the child tax credit through 2025. It would also open parts of the Arctic National Wildlife Refuge to oil and gas drilling. (HR 1, Roll Call Vote #303, 12/2/17; Passed 51-49: R 51-1, D 0-46, I 0-2; Nelson Voted Nay)

Nelson Voted To Block The Formation Of A Conference Committee With The House On The Final Tax Reform Plan

In December 2017, Nelson Voted Against Appointing Conferees To The Tax Reform Plan Conference Committee. On McConnell, R-Ky., motion that the Senate insist on its amendment to the bill, agree to the request from the House for a conference, and appoint conferees on the bill that would revise the federal income tax system. (HR 1, Roll Call Vote #306, 12/6/17; Nelson voted Nay)

***Note:** A vote against this motion is effectively a vote to delay or stop enactment of the tax reform plan, as a conference with the House was to resolve their legislative differences.*

Nelson Voted To Instruct The Tax Reform Conferees To Revert The Corporate Tax Rate To 35 Percent

In December 2017, Nelson Voted For A Motion That Would Add To The Final Tax Reform Plan A Provision To Increase The Corporate Tax Rate To 35 Percent If Average Household Wages Do Not Increase. On Dec. 6, 2017, Nelson voted for a Stabenow, D-Mich., motion to instruct the Senate managers to insist that the final conference report for the bill include language related to reverting the corporate tax rates to 35 percent in the event that average household wages do not increase. (HR 1, Roll Call Vote #308, 12/6/17; Nelson voted Yea)

In December 2017, Nelson Voted Against The Final Republican Tax Reform Plan, Which Cut Individual And Corporate Tax Rates, Raised The Child Tax Credit, Repealed The Corporate AMT, Doubled Individual Exemptions Both The Estate And Gift Taxes, Established A New Top Tax Rate For “Pass-Through” Business Income, And Repealed The Obamacare Individual Mandate

In December 2017, Nelson Voted To Block The Final Republican Tax Reform Plan

In December 2017, Nelson Voted To Block The Republican Tax Reform Plan Bill, Which Cut Corporate And Individual Tax Rates, Doubled The Standard Deduction, Raised The Child Tax Credit, Repealed The Corporate AMT, Provided For Broader Exemptions To The AMT For Individuals, Doubled Individual Exemptions To The Estate Tax And Gift Tax, Established A New Top Tax Rate For “Pass-Through” Business Income, And Repealed The Obamacare Individual Mandate. On Dec. 19, 2017, Nelson voted against a McConnell, R-Ky., motion to proceed to consideration of the conference report to accompany the bill. It would revise the federal income tax system by: lowering the corporate tax rate from 35 percent to 21 percent; lowering individual tax rates through 2025; limiting state and local deductions to \$10,000 through 2025; decreasing the limit on deductible mortgage debt through 2025; and creating a new system of taxing U.S. corporations with foreign subsidiaries. Specifically, it would repeal personal exemptions and would roughly double the standard deduction through 2025. The bill would raise the child tax credit to \$2,000 through 2025, would repeal the alternative minimum tax for corporations and provide for broader exemptions to the tax for individuals through 2025. It would double individual exemptions to the estate tax and gift tax through 2025, and would establish a new top tax rate for "pass-through" business income through 2025. The bill would effectively eliminate the penalty for not purchasing health insurance under the 2010 health care overhaul law in 2019. It would also open portions of the Arctic National Wildlife Refuge to oil and gas drilling. (HR 1, Roll Call Vote #321, 12/19/17; Nelson voted Nay)

In December 2017, Nelson Voted Against The Final Republican Tax Reform Plan

In December 2017, Nelson Voted Against The Republican Tax Reform Plan Bill, Which Cut Corporate And Individual Tax Rates, Doubled The Standard Deduction, Raised The Child Tax Credit, Repealed The Corporate AMT, Provided For Broader Exemptions To The AMT For Individuals, Doubled Individual Exemptions To The Estate Tax And Gift Tax, Established A New Top Tax Rate For “Pass-Through” Business Income, And Repealed The Obamacare Individual Mandate. On Dec. 20, 2017, Sen. Nelson voted against a McConnell, R-Ky., motion that the Senate recede from its amendment and concur in the bill with a further amendment. The bill would revise the federal income tax system by lowering the corporate tax rate from 35 percent to 21 percent; lowering individual tax rates through 2025; limiting state and local

deductions to \$10,000 through 2025; decreasing the limit on deductible mortgage debt through 2025; and creating a new system of taxing U.S. corporations with foreign subsidiaries. Specifically, it would repeal personal exemptions and would roughly double the standard deduction through 2025. It would raise the child tax credit to \$2,000 through 2025, would repeal the alternative minimum tax for corporations and provide for broader exemptions to the tax for individuals through 2025. It would double individual exemptions to the estate tax and gift tax through 2025, and would establish a new top tax rate for 'pass-through' business income through 2025. (HR 1, Roll Call Vote #323, 12/20/17; Motion agreed to 51-48: R 51-0, D 0-46, I 0-2; Nelson voted Nay)

In 2017, Nelson Voted At Least Two Times To Authorize The FDA To Continue Collecting User Fees From Prescription Drug And Medical Device Companies

In August 2017, Nelson Voted For A Bill That Would Reauthorize The FDA Collection Of User Fees From Prescription Drug And Medical Device Companies. Passage of the bill that would that would reauthorize the Food and Drug Administration's ability to collect user fees from the prescription drug and medical devices industries through fiscal year 2022, and would update the base fee amounts that could be collected from each industry by the agency. The bill would authorize \$25 million in funding for fiscal years 2018 through 2022 to the National Institutes of Health to conduct pediatric trials not being conducted by drug sponsors and would allow the agency to require certain adult cancer drugs receive additional testing on children if such a drug has a molecular target relevant to the growth or progression of a pediatric cancer. (HR 2430, Roll Call Vote #187, 8/3/17; Passed (thus cleared for the president) by a vote of 94-1: R 47-0, D 46-0, I 1-1; Nelson voted Yea)

In August 2017, Nelson Voted For Cloture On A Bill That Would Reauthorize The FDA Collection Of User Fees From Prescription Drug And Medical Device Companies. Motion to invoke cloture (thus limiting debate) on the McConnell, R-Ky., motion to proceed to the bill that would that would reauthorize the Food and Drug Administration's ability to collect user fees from the prescription drug and medical devices industries through fiscal 2022, and would update the base fee amounts that could be collected from each industry by the agency. The bill would authorize \$25 million in funding for fiscal years 2018 through 2022 to the National Institutes of Health to conduct pediatric trials not being conducted by drug sponsors and would allow the agency to require certain adult cancer drugs receive additional testing on children if such a drug has a molecular target relevant to the growth or progression of a pediatric cancer. (HR 2430, Roll Call Vote #185, 8/3/17; Motion agreed to 96-1: R 49-0, D 46-0, I 1-1; Nelson voted Yea)

114th Congress (2015 – 2016)

During The 114th Congress, Nelson Voted At Least 22 Times For Higher Taxes And Fees

2016 Votes

In 2016, Nelson Voted At Least Two Times In Favor Of Higher Taxes And Fees

Nelson Voted To Phase Out Various Fossil Fuel Tax Credits, Including The Domestic Manufacturing Deduction

In February 2016, Nelson Voted For An Amendment That Would Have Phased Out Fossil Fuel Tax Credits, Which Included The Intangible Drilling Costs Deduction, Domestic Manufacturing Deduction, The Amortization Of Geological And Geophysical Expenditures, The Percentage Depletion For Oil Shale, And The Capital Gains Treatment For Coal Royalties. On Feb. 2, 2016, Sen. Nelson voted for a Schatz, D-Hawaii, amendment no. 3176 to the Murkowski, R-Alaska, substitute amendment no. 2953, that would amend the Internal Revenue Code of 1986 to phase out tax credits for fossil fuels, including the deduction on intangible drilling costs, the domestic manufacturing deduction, the amortization of geological and geophysical expenditures, the percentage depletion for oil shale, and the capital gains treatment for royalties of coal. The substitute would, among other provisions, repeal a number of additional studies and programs. (S 2012, Roll Call Vote #14, 2/2/16; Rejected by a vote of 45-50: R 3-47, D 41-3, I 1-0; Nelson voted Yea)

In July 2016, Nelson Voted To Extend For One Year The Taxes Used To Finance The Airport And Airway Trust Fund

In July 2016, Nelson Voted To Extend For One Year The Authorization Of The Taxes Used To Finance The Airport And Airway Trust Fund. On July 13, 2016, Nelson voted for the Enzi, R-Wyo., motion to concur in the House amendments to the Senate amendments to the bill that would extend through Sept. 30, 2017 the authorization for various Federal Aviation Administration programs, the taxes used to finance the Airport and Airway Trust Fund and the authority for money to be released from the fund. Funding for programs would continue to be authorized at existing levels. It also would require the Transportation Security Administration to conduct comprehensive security risk assessments of foreign airports with direct flights to the United States. The measure also would include provisions related to vetting individuals who are allowed unescorted access to secure areas of airports, as well as provisions related to drones and aviation safety. (HR 636, Roll Call Vote #127, 7/13/16; Motion agreed to 89-4; Nelson voted Yea)

2015 Votes

In 2015, Nelson Voted At Least 20 Times In Favor Of Higher Taxes And Fees

Nelson Voted Repeatedly In Favor Of Raising Taxes On Oil And Gas Companies

In January 2015, Nelson Voted For An Amendment To Express The Sense Of Congress That An Excise Tax Should Be Imposed On Oil Derived From Tar Sands. Murkowski, R-Alaska, amendment no. 123 to the Murkowski substitute amendment no. 2. The amendment would

express the sense of the Senate that Congress should approve a bill to ensure that all forms of bitumen or synthetic crude oil, also known as tar sands, are subject to the excise tax associated with the Oil Spill Liability Trust Fund. It would also express that it is necessary for Congress to approve a bill because in 2011 the IRS determined that certain petroleum is not subject to the excise tax. It would urge the House of Representatives to consider and refer legislation to the Senate clarifying that all forms of bitumen or synthetic crude oil are subject to the excise tax. The substitute amendment would immediately allow TransCanada to construct, connect, operate and maintain the pipeline and cross-border facilities known as the Keystone XL pipeline. (S 1, Roll Call Vote #18, 1/22/15; Adopted 75-23; R 30-23; D 43-0; I 2-0; Nelson voted Yea)

In January 2015, Nelson Voted For An Amendment To Put An Excise Tax On Oil Derived From Tar Sands. Wyden, D-Ore., amendment no. 27 to the Murkowski substitute amendment no. 2. The Wyden amendment would classify tar sands as crude oil for excise tax purposes. The substitute amendment would immediately allow TransCanada to construct, connect, operate and maintain the pipeline and cross-border facilities known as the Keystone XL pipeline. (S 1, Roll Call Vote #19, 1/22/15; Rejected 50-47; R 5-47; D 43-0; I 2-0; Nelson voted Yea)

In January 2015, Nelson Voted Against Killing An Amendment To Impose An Eight-Cents-Per-Barrel Fee On Oil Transported Through The Keystone Pipeline. McConnell, R-Ky., motion to table (kill) the Carper, D-Del., amendment no. 121 to the Murkowski, R-Alaska, substitute amendment no. 2. The Carper amendment would impose a fee of 8 cents per barrel on oil transported through the Keystone pipeline and direct the revenue to a land and water conservation fund. (S 1, Roll Call Vote #25, 1/22/15; Motion agreed to 57-38; R 52-0; D 5-36; I 0-2; Nelson voted Nay)

In January 2015, Nelson Voted For An Amendment To Put An Excise Tax On Oil Derived From Tar Sands. Markey, D-Mass., amendment no. 178 that would clarify that products derived from tar sands are treated as crude oil for purposes of the federal excise tax on petroleum. (S 1, Roll Call Vote #48, 1/29/15; Rejected 44-54; R 0-53; D 42-1; I 2-0; Nelson voted Yea)

Nelson Voted Repeatedly To Close Or Eliminate Various Corporate Tax Breaks And Loopholes

Nelson Voted At Least Three Times To Close Tax Loopholes And Eliminate Tax Breaks For Corporations

In March 2015, Nelson Voted For An Amendment To That Would Eliminate Corporate Tax Breaks. On March 24, 2015, Nelson voted for the Sanders, I-Vt., amendment no. 323 that would adjust the resolution to increase recommended levels of federal revenue between fiscal years 2016 and 2025 by roughly \$441 billion and modify budget authority and outlay amounts to reflect those increases. The changes are intended to reflect future legislation that would eliminate corporate tax breaks and direct the additional revenue to infrastructure investments over a six-year period. (S Con Res 11, Roll Call Vote #78, 3/24/15; Rejected 45-52; R 0-52; D 43-0; I 2-0; Nelson voted YEA)

In March 2015, Nelson Voted For An Amendment That Would Close Tax Loopholes Related To Corporate Inversion. On March 26, 2015, Nelson voted for the Stabenow, D-Mich., amendment no. 523 that would create a deficit neutral reserve fund to allow for legislation that would revise the tax code to close tax loopholes, including those related to corporate inversion, or that would discourage U.S. corporations from moving their operations to other countries. (S Con Res 11, Roll Call Vote #94, 3/26/15; Rejected 46-54; R 0-54; D 44-0; I 2-0; Nelson voted YEA)

In March 2015, Nelson Voted For An Amendment To Create A Reserve Fund To Allow For Legislation That Would End Tax Incentives That Encourage The Transfer Of Jobs Overseas. On March 26, 2015, Nelson voted for the Durbin, D-Ill., amendment no. 817 that would create a deficit-neutral reserve fund to allow for legislation that would provide tax breaks for companies that have not maintained or expanded their U.S. workforce or have provided livable wages and health care, or that would end tax incentives that encourage the transfer of jobs overseas. (S Con Res 11, Roll Call Vote #104, 3/26/15; Rejected 46-54: R 0-54, D 44-0, I 2-0; Nelson voted YEA)

Nelson Voted Repeatedly In Favor Of Raising Taxes On The Wealthy

Nelson Voted At Least Twice For The ‘Buffett Rule’—Which Would Require Millionaire Taxpayers To Pay An Alternative Minimum Of 30 Percent In Federal Taxes

In March 2015, Nelson Voted For An Amendment That Would Have Imposed A 30 Percent Minimum Tax On Millionaires. On March 25, 2015, Nelson voted Warren, D-Mass., amendment no. 652 that would adjust the resolution to increase the recommended levels of federal revenue between fiscal years 2016 and 2025 by \$72.5 billion, increase new budget authority and outlays during that period by \$64.4 billion, and reduce deficit figures over those fiscal years by \$8 billion. The changes are intended to reflect future legislation that would allow student loan borrowers to refinance outstanding debt at 2013-14 interest rates, which would be offset by requiring millionaires to pay a federal tax rate of at least a 30 percent. (S Con Res 11, Roll Call Vote #86, 3/25/15; Rejected 46-53: R 0-53; D 44-0; I 2-0; Nelson voted YEA)

In April 2015, Nelson Voted For A Motion To Impose A 30 Percent Minimum Tax On Millionaires. On April 15, 2015, Nelson voted for the Warren, D-Mass., motion to instruct conferees to insist that the conference report include language that would allow student loan borrowers with outstanding loans to refinance at the equivalent interest rates that were offered to federal student loan borrowers during the 2013-2014 school year and to fully offset the cost of such a program by requiring millionaires to pay at least a 30 percent effective federal tax rate. (S Con Res 11, Roll Call Vote #149, 4/15/15; Motion rejected 45-52: R 0-52, D 43-0, I 2-0; Nelson voted YEA)

In March 2015, Nelson Voted To Require Millionaires And Billionaires To Pay Higher Taxes To Pay The Cost Of Free Community College For Americans

In March 2015, Nelson Voted For An Amendment To Require Millionaires And Billionaires To Pay Higher Taxes In Order To Pay For Free Community College For Americans. On March 26, 2015, Nelson voted for the Baldwin, D-Wis., amendment no. 432 that would adjust the resolution to increase funding for social services’ education, training and employment by \$60.3 billion and make related modifications to revenue, new budget authority, outlays, deficit and public debt amounts between fiscal years 2016 and 2025. The changes are intended to reflect future legislation that would require millionaires and billionaires to pay higher taxes in order to support two free years of community college for Americans. (S Con Res 11, Roll Call Vote #100, 3/26/15; Rejected 45-55: R 0-54, D 43-1, I 2-0; Nelson voted YEA)

In March 2015, Nelson Voted To Eliminate Deductions For Executive Compensation Exceeding \$1 Million

In March 2015, Nelson Voted For An Amendment That Would Eliminate Deductions For Corporate Compensation Greater Than \$1 Million. On March 27, 2015, Nelson voted for the Reed, D-R.I., amendment no. 919 that would create a deficit-neutral reserve fund to allow for

legislation that would eliminate deductions for corporate compensation greater than \$1 million. (S Con Res 11, Roll Call Vote #127, 3/27/15; Rejected 44-54: R 0-54, D 42-0, I 2-0; Nelson voted YEA)

In March 2015, Nelson Voted Against Legislation To Prevent The Creation Of A Carbon Tax

In March 2015, Nelson Voted Against An Amendment That Would Create A Reserve Fund To Allow For Legislation To Prohibit Federal Taxes Or Fees On Carbon Emissions. Blunt, R-Mo., amendment no. 928 that would create a deficit-neutral reserve fund to allow for legislation that would prohibit federal taxes or fees on carbon emissions. (S Con Res 11, Roll Call Vote #103, 3/26/15; Adopted 58-42: R 54-0; D 4-40; I 0-2; Nelson voted Nay)

In March 2015, Nelson Voted Against Eliminating The Death Tax

In March 2015, Nelson Voted Against An Amendment That Would Create A Reserve Fund To Eliminate The Death Tax. On March 26, 2015, Nelson voted against the Thune, R-S.D., amendment no. 607 that would create a deficit-neutral reserve fund to allow for legislation that would eliminate the federal estate tax. (S Con Res 11, Roll Call Vote #114, 3/26/15; Adopted 54-46: R 53-1, D 1-43, I 0-2; Nelson voted NAY)

In March 2015, Nelson Voted To Offset The Cost Of 'Universal Preschool' By Closing Tax Breaks

In March 2015, Nelson Voted For An Amendment That Would Offset The Cost Of Expanded Access To Preschool Programs By Closing Tax Breaks. On March 26, 2015, Nelson voted for the Murray, D-Wash., amendment no. 951 that would adjust the resolution to increase recommended levels of federal revenue, new budget authority and outlays by roughly \$30 billion. The changes are intended to reflect future legislation that would establish and fund a new federal-state partnership to expand access to high-quality pre-school programs for children from low- and moderate-income families, with the cost offset by revenue from closing tax breaks. (S Con Res 11, Roll Call Vote #119, 3/26/15; Rejected 46-54: R 0-54, D 44-0, I 2-0; Nelson voted YEA)

In March 2015, Nelson Voted Against Allowing For Legislation To Increase The Minimum Wage To Also Include Policies That Provide Tax Relief

In March 2015, Nelson Voted Against An Amendment To Allow For Legislation To Reaffirm The Ability Of States To Adopt Minimum Wages Higher Than The Federal Minimum Wage, And That Could Include Wage-Increasing Policies That Provide Tax Relief. Kirk, R-Ill., amendment no. 1038 that would create a deficit-neutral reserve fund to allow for legislation that would reaffirm the ability of states to adopt minimum wages higher than the federal minimum wage, commensurate with the cost of living in the state, which could include wage-increasing policies that provide tax relief and eliminate government mandates. (S Con Res 11, Roll Call Vote #122, 3/26/15; Adopted 57-43: R 54-0; D 2-42; I 1-1; Nelson voted Nay)

In May 2015, Nelson Voted Against A Budget That Called For A Tax Code Overhaul And The Full Repeal Of Obamacare

In May 2015, Nelson Voted Against The Final FY 2016 Senate Budget Resolution, Which Called For A Deficit-Neutral Overhaul Of The Tax Code That Lowers Tax Rates And A Full Repeal Of Obamacare. On May 5, 2015, Nelson voted against adoption of the conference report

on the concurrent resolution that would reduce spending by \$5.3 trillion over the next 10 years, including \$2 trillion in reductions from repeal of the 2010 health care overhaul. The concurrent resolution would reduce spending in the areas of Medicare, Medicaid and other mandatory programs. It would call for a deficit-neutral overhaul of the tax code that lowers rates and assumes \$124 billion in additional savings through 'dynamic scoring.' It would increase the amount of uncapped funding for war and related activities in the Overseas Contingency Operations (OCO), allowing \$96.3 billion in fiscal 2016. It also includes reconciliation instructions to the House and Senate committees to focus on repeal of the 2010 health care overhaul and to report legislation by July 24, 2015. (S Con Res 11, Roll Call Vote #171, 5/5/15; Adopted 51-48: R 51-2, D 0-44, I 0-2; Nelson voted NAY)

In July 2015, Nelson Voted To Repeal Obamacare

In July 2015, Nelson Voted Against Cloture On An Amendment That Would Repeal Obamacare. On July 26, 2015, Nelson voted against a motion to invoke cloture (thus limiting debate) on McConnell, R-Ky., amendment no. 2328 to the Kirk, R-Ill., amendment no. 2327, that would repeal the 2010 health care law. The Kirk amendment would reauthorize the Export-Import Bank. (HR 22, Roll Call Vote #253, 7/26/15; Motion rejected 49-43; Nelson voted Nay)

In December 2015, Nelson Voted Against Permanently Repealing The Obamacare 'Cadillac' Tax

In December 2015, Nelson Voted Against An Amendment To A Budget Reconciliation Bill That Would Make The Proposed Repeal Of The Obamacare 'Cadillac' Tax Permanent. On Dec. 3, 2015, Nelson voted against the Heller, R-Nev., amendment no. 2882, to the McConnell, R-Ky., substitute amendment no. 2874, that would make permanent the proposed repeal of the 'Cadillac' tax on certain high-value employer-sponsored health insurance plans. The substitute, instead of repealing the 2010 health law's requirements for most individuals to obtain health coverage and employers to offer health insurance or face tax penalties, would remove the law's penalties for noncompliance. The substitute also would reinstate in 2025 the 'Cadillac' tax, which would be repealed under the bill, and would add a provision that would force individuals to pay back the full amount of any subsidy overpayments. (HR 3762, Roll Call Vote #316, 12/3/15; Adopted 90-10: R 51-3, D 37-7, I 2-0; Nelson voted NAY)

In December 2015, Nelson Voted To Block Eliminating "Certain Taxes" In Obamacare

In December 2015, Nelson Voted To Block An Amendment To A Budget Reconciliation Bill That Would Eliminate "Certain Taxes" In Obamacare. On Dec. 3, 2015, Nelson voted against the Rubio, R-Fla., motion to waive the Budget Act with respect to the Murray, D-Wash., point of order against section 105(b) of the McConnell, R-Ky., substitute amendment no. 2916 to the McConnell substitute amendment no. 2874. The McConnell amendment no. 2916 would scrap certain taxes included in the 2010 health law, and in 2018 would scrap the law's Medicaid expansion, as well as subsidies to help individuals buy coverage through the insurance exchanges. (HR 3762, Roll Call Vote #326, 12/3/15; Motion rejected 52-47: R 52-2, D 0-44, I 0-1; Nelson voted NAY)

In December 2015, Nelson Voted Against A Budget Reconciliation Bill That Would Repeal Parts Of Obamacare, Including The Individual Mandate And The 'Cadillac' Tax

In December 2015, Nelson Voted Against A Budget Reconciliation Bill That Would Repeal Parts Of Obamacare, Including Zeroing-Out The Individual Mandate And Repealing The

‘Cadillac’ Tax. On Dec. 3, 2015, Nelson voted against passage of the bill that would repeal portions of the 2010 health care law and block federal funding for Planned Parenthood for one year. As amended, the bill would zero-out the law's penalties for noncompliance with the law's requirements for most individuals to obtain health coverage and employers to offer health insurance. As amended, it also would scrap in 2018 the law's Medicaid expansion, as well as subsidies to help individuals buy coverage through the insurance exchanges. It also would scrap certain taxes included in the law, including the tax on certain high-value employer-sponsored health insurance plans. (HR 3762, Roll Call Vote #329, 12/3/15; Passed 52-47: R 52-2, D 0-44, I 0-1; Nelson voted NAY)

113th Congress (2013 – 2014)

**During The 113th Congress, Nelson Voted At Least 38 Times In Favor Of
Higher Taxes And Fees**

2014 Votes

In 2014, Nelson Voted At Least 13 Times In Favor Of Higher Taxes And Fees

Nelson Voted In Favor Of Extending A \$500,000 Limit On Small Business Expensing Of Investments Eligible For Deductions, Including For Computer Software And Qualified Real Property

In April 2014, Nelson Voted For Cloture On A Bill That Would Extend A \$500,000 Cap On Small Business Expensing Of Investments Eligible For Deductions To Pay For A Minimum Wage Increase. On April 30, 2014, Nelson voted for a motion to invoke cloture (thus limiting debate) on the Reid, D-Nev., motion to proceed to the bill that would increase the federal minimum wage from \$7.25 to \$10.10 by 2016. It would gradually increase the minimum cash wage for workers who receive tips until it equals 70 percent of the federal minimum wage for other workers. It also would amend the tax code to extend through 2016 the \$500,000 cap for small business expensing of investments eligible for deductions, including allowances for computer software and qualified real property. (S 2223, Roll Call Vote #117, 4/30/14; Nelson voted Yea)

Nelson Voted In Favor Of Raising Taxes On The Wealthy

In June 2014, Nelson Voted For Cloture On A Motion To Proceed To A Bill That Would Allow Students To Refinance Their Student Loans At New, Lower Rates, Offset By Increasing Taxes On Taxpayers With Income Above \$ Million Per Year. On June 11, 2014, Nelson voted for a motion to invoke cloture (thus limiting debate) on the Reid, D-Nev., motion to proceed the bill that would allow eligible borrowers who took out student loans prior to July 1, 2013 to refinance those loans to rates offered to new borrowers. It would be offset by increasing taxes on those who earn more than \$1 million a year. (S 2432, Roll Call Vote #185, 6/11/14; Nelson voted Yea)

Nelson Voted In Favor Of Prohibiting Tax Deductions For Businesses Moving Jobs Outside The U.S.

In July 2014, Nelson Voted For Cloture On A Bill That Would Prohibit Tax Deductions For Expenses Incurred When Moving Jobs Outside The U.S. On July 30, 2014, Nelson voted for a motion to invoke cloture (thus limiting debate) on the bill that would give businesses a tax credit for up to 20 percent of the expenses incurred to bring work done in foreign countries back into the United States, if the business also increases its number of full-time employees. It also would prohibit tax deductions for expenses incurred when moving jobs outside the U.S. (S 2569, Roll Call Vote #249, 7/30/14; Motion rejected 54-42: R 1-41; D 51-1; I 2-0; Nelson voted Yea)

In July 2014, Nelson Voted For Cloture On A Motion To Proceed To A Bill That Would Prohibit Tax Deductions For Expenses Incurred By Businesses Moving Jobs Outside The U.S. On July 22, 2014, Nelson voted for a motion to invoke cloture (thus limiting debate) on the Reid, D-Nev., motion to proceed to the bill that would give businesses a tax credit for up to 20 percent of the expenses incurred to bring work done in foreign countries back into the United States, if the business also increases its number of full-time employees. It also would prohibit tax deductions for expenses incurred when moving jobs outside the U.S. (S 2569, Roll Call Vote #240, 7/22/14; Nelson voted Yea)

Nelson Voted Against Cutting The Federal Gas Tax

In July 2014, Nelson Voted Against Reducing The Gas Tax From 18.4 Cents Per Gallon To 3.7 Cents Per Gallon. On July 29, 2014, Nelson voted against the Lee, R-Utah, amendment no. 3584 that would reduce the gas tax from 18.4 cents per gallon to 3.7 cents per gallon between fiscal

years 2016 and 2020 and reduce funds for the federal highway program from \$37.6 billion to \$7.6 billion during that same period. It also would allow a state to take ownership of a construction project if it reimburses the federal funds used. (HR 5021, Roll Call Vote #246, 7/29/14; Rejected 28-69: R 28-15; D 0-52; I 0-2; Nelson voted Nay)

In 2014, Nelson Voted At Least Eight Times In Favor Of Higher Fees Or Surcharges

In 2014, Nelson Voted Repeatedly To Extend Customs Fees To Offset Federal Highway And Transit Program Costs

In July 2014, Nelson Voted For A Bill That Would Extend Customs Fees To Offset Federal Highway And Transit Program Costs. On July 31, 2014, Nelson voted for the Reid, D-Nev., motion to recede from the Senate amendment and pass the bill that would reauthorize the federal-aid highway and transit programs for eight months, through May 31, 2015, and transfer \$10.8 billion in other federal funds to the Highway Trust Fund to cover projected trust fund shortfalls. The bill includes provisions that would effectively offset the cost of the transfer from the general fund of the Treasury, through an extension of customs fees and "pension smoothing" provisions. It would authorize \$26.8 billion in highway and highway safety obligations; \$293 million in contract authority for administrative expenses of the federal-aid highway program; \$454 million for National Highway Traffic Safety Administration programs; \$415 million for the Federal Motor Carrier Safety Administration; \$5.7 billion for mass transit formula grants, \$1.3 billion for capital investment grants and \$44 million for bus and bus facilities grants. (HR 5021, Roll Call Vote #255, 7/31/13; Motion agreed to 81-13: R 30-12; D 49-1; I 2-0; Nelson voted Yea)

In July 2014, Nelson Voted For A Bill That Would Extend Customs Fees To Offset Federal Highway And Transit Program Costs. On July 29, 2014, Nelson voted for passage of the bill that would reauthorize federal-aid highway and transit programs through Dec. 19, 2014, and transfer roughly \$8 billion in other federal funds to the Highway Trust Fund. Costs would be offset by extending customs fees and boosting tax compliance, including requiring additional information on tax returns relating to mortgage interest, penalizing those who file for child tax credits without meeting certain requirements and increasing levies on tax delinquent Medicare service providers. (HR 5021, Roll Call Vote #248, 7/29/14; Passed 79-18: R 25-18; D 52-0; I 2-0; Nelson voted Yea)

In July 2014, Nelson Voted For A Democratic Substitute Amendment That Would Extend Customs Fees To Offset Federal Highway And Transit Program Costs. On July 29, 2014, Nelson voted for the Carper, D-Del., substitute amendment no. 3583 that would reauthorize federal-aid highway and transit programs through Dec. 19, 2014 and transfer roughly \$8 billion in other federal funds to the Highway Trust Fund. Costs would be offset by extending customs fees and boosting tax compliance, including requiring additional information on tax returns relating to mortgage interest, penalizing those who file for child tax credits without meeting certain requirements and increasing levies on tax delinquent Medicare service providers. (HR 5021, Roll Call Vote #245, 7/29/14; Adopted 66-31: R 13-30; D 51-1; I 2-0; Nelson voted Yea)

In July 2014, Nelson Voted For An Amendment That Would Extend Customs Fees To Offset Federal Highway And Transit Program Costs. On July 29, 2014, Nelson voted for the Wyden, D-Ore., amendment no. 3582 that would reauthorize federal-aid highway and transit programs through May 31, 2015 and transfer roughly \$10.8 billion in other federal funds to the Highway Trust Fund. Costs would be offset by extending customs fees and adjusting the method used to determine business contributions to certain pension plans, called "pension smoothing." It

also includes several provisions to boost tax compliance, including language that would require additional information on tax returns relating to mortgage interest, penalizing those who file for child tax credits without meeting certain requirements and increasing levies on tax delinquent Medicare service providers. (HR 5021, Roll Call #244, 7/29/14; Nelson voted Yea)

In April 2014, Nelson Voted For A Bill That Would Extend Eligibility For Expanded Unemployment Benefits, To Be Paid For Through Pension Smoothing And A 10-Year Extension Of U.S. Customs And Border Protection User Fees. On April 7, 2014, Nelson voted for passage of the bill that would extend eligibility for expanded unemployment benefits through May 31, 2014. It would pay for the additional benefits by extending provisions allowing employers to use historic interest rate averages to calculate their pension contributions, called pension smoothing, and extending U.S. Customs and Border Protection user fees through 2024. The bill also would prohibit individuals with adjusted gross incomes of \$1 million or more from receiving benefits. (HR 3979, Roll Call Vote #101, 4/7/14; Nelson voted Yea)

In April 2014, Nelson Voted For Cloture On A Bill That Would Extend Eligibility For Expanded Unemployment Benefits, To Be Paid For Through Pension Smoothing And A 10-Year Extension Of U.S. Customs And Border Protection User Fees. On April 3, 2014, Nelson voted for a motion to invoke cloture (thus limiting debate) on the bill that would extend eligibility for expanded unemployment benefits through May 31, 2014. It would pay for the additional benefits by extending provisions allowing employers to use historic interest rate averages to calculate their pension contributions, called pension smoothing, and extending U.S. Customs and Border Protection user fees through 2024. (HR 3979, Roll Call Vote #100, 4/3/14; Nelson voted Yea)

In April 2014, Nelson Voted For Cloture On An Amendment That Would Extend Eligibility For Expanded Unemployment Benefits, To Be Paid For Through Pension Smoothing And A 10-Year Extension Of U.S. Customs And Border Protection User Fees. On April 2, 2014, Nelson voted for a motion to invoke cloture (thus limiting debate) on the Reid, D-Nev., amendment no. 2874 that would strike the text of the bill and insert language that would extend eligibility for expanded unemployment benefits through May 31, 2014. It would pay for the additional benefits by extending provisions allowing employers to use historic interest rate averages to calculate their pension contributions, called pension smoothing, and extending U.S. Customs and Border Protection user fees through 2024. (HR 3979, Roll Call Vote #96, 4/2/14; Nelson voted Yea)

Nelson Voted To Impose Annual Surcharges On All National Flood Insurance Program Flood Insurance Policies—\$25 For Primary Residences, \$250 For Second Homes, Businesses, Non-Residential Properties

In March 2014, Nelson Voted For A Bill That Would Impose On All National Flood Insurance Program Flood Insurance Policies Annual Surcharges—\$25 For Primary Residences, And \$250 For Second Homes, Businesses, And Other Non-Residential Properties. On March 13, 2014, Nelson voted for passage of the bill that would slow National Flood Insurance Program premium increases needed to achieve full actuarial rates. It would repeal the requirement that flood insurance premiums for homes that are sold be increased immediately to full actuarial rates. It also would allow owners of certain properties to continue paying rates applicable to their initial flood risk rating. The costs of these provisions would be offset by imposing annual surcharges on all flood insurance policies: \$25 annually for primary residences and \$250 per year for second homes, businesses and other non-residential properties. It also would require the

Federal Emergency Management Agency to certify its flood mapping approach before certain rate changes are made. (HR 3370, Roll Call Vote #78, 3/13/14; Nelson voted Yea)

2013 Votes

In 2013, Nelson Voted At Least 25 Times In Favor Of Higher Taxes And Fees

Nelson Voted For A 30 Percent Minimum Tax On Income Above \$5 Million, And To Tax Oil Derived From Tar Sands

In February 2013, Nelson Voted For Cloture On A Motion To Proceed To The Democrat Alternative To Sequestration, Which Would Have Imposed A 30 Percent Minimum Tax On Income Above \$5 Million, And Would Have Taxed Oil Derived From Tar Sands. On Feb. 28, 2013, Nelson voted for a motion to invoke cloture (thus limiting debate) on the Reid, D-Nev., motion to proceed to a bill that would replace the automatic spending cuts under the sequester imposed by the 2011 debt limit law with provisions to eliminate direct subsidy payments for farmers, require taxpayers with more than \$5 million in income to pay a minimum 30 percent in federal taxes and tax oil derived from tar sands. It also would reduce discretionary spending by \$9 billion over 10 years. (S. 388, Roll Call Vote #27, 2/28/13; Motion rejected 51-49: R 0-45; D 49-4; I 2-0; Nelson voted Yea)

Nelson Voted Against The House-Passed FY 2014 Ryan Budget Plan That Called For An Overhaul Of The Tax Code, Which Included Repealing Both The AMT And Obamacare

In March 2013, Nelson Voted Against The House-Passed FY 2014 Ryan Budget Plan That Called For An Overhaul Of The Tax Code—Which Would Include A Repeal Of The Alternative Minimum Tax (AMT)—And The Repeal Of Obamacare. On March 21, 2013, Nelson voted against the Murray, D-Wash., amendment no. 433 that would replace the text of the resolution with language to provide \$2.769 trillion in new budget authority in fiscal 2014, not including off-budget accounts. It would assume that the spending levels required by the sequester remain in place and that non-war discretionary spending for all future years will be at post-sequester levels. It would assume that all discretionary savings from the sequester beginning in fiscal 2014 will come from non-defense programs. It would assume \$4.6 trillion in reductions over the next 10 years in both discretionary and mandatory spending. It would assume repeal of the 2010 health care overhaul and a restructuring of Medicare into a "premium support" system beginning in 2024. It would call for an overhaul of the tax code, under which the alternative minimum tax would be repealed, the six current individual income tax brackets would be consolidated into two and tax credits and deductions would be eliminated or curtailed. (S Con Res 8, Roll Call Vote #46, 3/21/13; Rejected 40-59: R 40-5; D 0-52; I 0-2; Nelson voted Nay)

Nelson Voted Against Implementing Revenue-Neutral Tax Reform And Eliminating The Budget's \$975 Billion Tax Increase

In March 2013, Nelson Voted Against An Amendment To The FY 2014 Senate Budget Resolution To Create A Reserve Fund To Implement A Revenue-Neutral Tax Overhaul And To Remove The \$975 Billion Tax Increase. On March 21, 2013, Nelson voted against the Grassley, R-Iowa, amendment no. 156 that would create a deficit-neutral reserve fund to allow for legislation to implement a revenue-neutral tax overhaul. The amendment would strike reconciliation instructions that would direct the Finance Committee to produce legislation that would increase

revenue levels by \$975 billion over the next 10 years. (S Con Res 8, Roll Call Vote #49, 3/21/13; Rejected 45-54: R 45-0; D 0-52; I 0-2; Nelson voted Nay)

Nelson Voted Against An Amendment To Block Any Budget Resolution From Including Tax Increases While The Unemployment Rate Is Above 5.5 Percent

In March 2013, Nelson Voted Against An Amendment That Would Have Created A Point Of Order Against Any Budget Resolution That Includes Tax Increases While The Unemployment Rate Is Above 5.5 Percent. Ayotte, R-N.H., amendment no. 158 that would create a 60-vote point of order against any budget resolution that would include revenue increases while the unemployment rate is above 5.5 percent. (S Con Res 8, Roll Call Vote #50, 3/22/13; Rejected 45-54: R 45-0; D 0-52; I 0-2, Nelson voted Nay)

Nelson Voted Against An Amendment To Provide For The Repeal Of Obamacare

In March 2013, Nelson Voted Against An Amendment To The FY 2014 Senate Budget Resolution To Allow For Legislation That Would Repeal Obamacare. Cruz, R-Texas, amendment no. 202 that would establish a deficit-neutral reserve fund to allow for legislation that would repeal the 2010 health care overhaul as long as costs are offset without raising new revenue. (S Con Res 8, Roll Call Vote #51, 3/22/13; Nelson voted Nay)

Nelson Voted Against An Amendment To Allow For Legislation To Repeal Obamacare Tax Increases On Low- And Middle-Income Individuals

In March 2013, Nelson Voted Against An Amendment That Would Have Created A Reserve Fund To Repeal Obamacare Tax Increases On Low- And Middle-Income Individuals. Crapo, R-Idaho, amendment no. 222 that would create a deficit neutral reserve fund to allow for legislation that would repeal tax increases on low and middle-income individuals enacted under the 2010 health care overhaul. (S Con Res 8, Roll Call Vote #53, 3/22/13; Rejected 45-54: R 45-0; D 0-52; I 0-2; Nelson voted Nay)

Nelson Voted For Legislation To Allow For A Carbon Tax, And Voted Against Legislation To Prevent A Carbon Tax

In March 2013, Nelson Voted For An Amendment That Would Have Created A Reserve Fund To Allow For Legislation To Create A Carbon Tax. Whitehouse, D-R.I., amendment no. 646 that would establish a deficit-neutral reserve fund to allow for legislation that would provide for a fee on carbon pollution and use revenues collected to reduce the deficit. (S Con Res 8, Roll Call Vote #58, 3/22/13; Rejected 41-58: R 0-45; D 39-13; I 2-0; Nelson voted Yea)

In March 2013, Nelson Voted To Block Consideration Of An Amendment That Would Have Created A Point Of Order Against Any Legislation That Includes A Carbon Tax. Blunt, R-Mo., motion to waive the Budget Act with respect to the Murray, D-Wash., point of order against the Blunt amendment no. 261 for not being germane. The Blunt amendment would create a 60-vote point of order against any legislation that includes a tax or fee on carbon emissions. (S Con Res 8, Roll Call Vote #59, 3/22/13; Motion rejected 53-46: R 45-0; D 8-44; I 0-2; Nelson voted Nay)

Nelson Voted To Authorize States To Enforce State And Local Tax Laws On Sales Conducted By Mail, Telephone, Or The Internet

In March 2013, Nelson Voted For An Amendment To Create A Reserve Fund To Authorize

States To Enforce Local And State Tax Laws On Sales Conducted By Mail, Telephone, Or The Internet. On March 22, 2013, Nelson voted for the Enzi, R-Wyo., perfecting amendment no. 656 to the Durbin, D-Ill., amendment no. 578. The Enzi amendment would create a deficit-neutral reserve fund to allow for legislation to authorize states to enforce local and state tax laws on sales conducted by mail, telephone or the Internet. The Durbin amendment would create a deficit-neutral reserve fund to allow for legislation to authorize states to enforce local and state tax laws on such sales and collect taxes already owed. (S Con Res 8, Roll Call Vote #62, 3/22/13; Adopted 75-24: R 26-19; D 47-5; I 2-0; Nelson voted Yea)

Nelson Voted Against Permanently Repealing The Death Tax

In March 2013, Nelson Voted Against An Amendment That Would Have Created A Reserve Fund To Permanently Eliminate The Death Tax. On March 22, 2013, Nelson voted against the Thune, R-S.D., amendment no. 307 that would create a deficit-neutral reserve fund to allow for legislation to permanently eliminate the federal estate tax as long as the legislation's costs are offset without raising new revenue. (S Con Res 8, Roll Call Vote #67, 3/22/13; Rejected 46-53: R 44-1; D 2-50; I 0-2; Nelson voted Nay)

Nelson Voted To Block Legislation To Prevent Tax Increases On Veterans Or Their Survivors

In March 2013, Nelson Voted To Block Consideration Of An Amendment That Would Have Created A Point Of Order Against Any Legislation That Increased Taxes On Veterans Or Their Survivors. On March 22, 2013, Nelson voted against the Burr, R-N.C., motion to waive the Budget Act with respect to the Sanders, I-Vt., point of order against the Burr amendment no. 697 for not being germane. The Burr amendment would create a 60-vote point of order against any legislation that would increase taxes on veterans or their survivors. It also would reduce proposed revenue levels in the budget resolution by \$1.85 trillion and strike reconciliation instructions that would direct the Senate Finance Committee to produce legislation that would increase revenue by \$975 billion over the next 10 years. (S Con Res 8, Roll Call Vote #68, 3/22/13; Motion rejected 45-54: R 45-0; D 0-52; I 0-2; Nelson voted Nay)

Nelson Voted Against Legislation That Would Have Repealed Obamacare, And Would Have Assumed A Tax Code Overhaul That Eliminated Both The Death Tax And The Capital Gains Tax

In March 2013, Nelson Voted Against A Substitute Amendment To The FY 2014 Senate Budget Resolution That Would Have Repealed Obamacare, And Would Have Assumed A Tax Code Overhaul That Eliminated Both The Death Tax And The Capital Gains Tax. On March 22, 2013, Nelson voted against the Paul, R-Ky., substitute amendment no. 263 that would call for a balanced budget in five years with no revenue increases. It would allow up to \$942.6 billion in discretionary spending for fiscal 2014, including \$529.2 billion for defense. It would assume repeal of the 2010 health care and financial regulatory overhaul laws and assume a tax code overhaul that would eliminate the estate and capital gains taxes and switch to a flat tax system. It would assume changes to Medicare to provide seniors the same health insurance as members of Congress and assume a gradual increase in the eligibility age for Social Security from 65 to 70 over 20 years. It also would assume the elimination of the Commerce, Housing and Urban Development, Education and Energy departments. (S Con Res 8, Roll Call Vote #69, 3/22/13; Rejected 18-81: R 18-27; D 0-52; I 0-2; Nelson voted Nay)

Nelson Voted For The FY 2014 Budget That Raised Taxes By \$975 Billion And Called For Replacing Sequestration With A Combination Of Tax Increases And Spending Cuts

In March 2013, Nelson Voted For The FY 2014 Budget Resolution That Called For Raising Taxes By \$975 Billion, And Replacing The Sequestration Cuts With A Combination Of Revenue Increases And Spending Cuts. On March 23, 2013, Nelson voted for adoption of the concurrent resolution that would set broad spending and revenue targets over the next 10 years. It would allow up to \$966 billion in discretionary spending for fiscal 2014, the statutory level reflecting automatic cuts known as sequestration, but would call for replacing the sequester with a combination of revenue increases and spending cuts. It would direct the Senate Finance Committee to produce legislation that would increase revenue by \$975 billion over 10 years. It would call for \$275 billion in cuts from mandatory health programs without making major structural changes to entitlements. It also would call for \$23 billion in cuts to agriculture programs and an increase of \$100 billion for infrastructure and worker training programs. As amended, the resolution would allow for a repeal of the 2.3 percent excise tax on medical devices and the creation of a biennial budget and appropriations process. (S Con Res 8, Roll Call Vote #92, 3/23/13; Adopted 50-49: R 0-45; D 48-4; I 2-0; Nelson voted Yea)

Nelson Voted For The Marketplace Fairness Act Of 2013, Which Would Allow States To Require Out-Of-State Retailers—With Annual Remote Sales Above \$1 Million—To Collect Sales Taxes On Items Delivered To Their Residents

In April 2013, Nelson Voted For Cloture On A Motion To Proceed To The Marketplace Fairness Act of 2013, Which Would Allow States To Require Out-Of-State Retailers—With Annual Remote Sales Above \$1 Million—To Collect Sales Taxes On Items Delivered To Their Residents. On April 22, 2013, Nelson voted for a motion to invoke cloture (thus limiting debate) on the Reid, D-Nev., motion to proceed to a bill that would allow states to require out-of-state retailers with annual remote sales that exceed \$1 million to collect sales taxes on items delivered to the state. (S 743, Roll Call Vote #107, 4/22/13; Motion agreed to 74-20: R 26-17; D 46-3; I 2-0; Nelson voted Yea)

In April 2013, Nelson Voted For A Motion To Proceed To The Marketplace Fairness Act of 2013, Which Would Allow States To Require Out-Of-State Retailers—With Annual Remote Sales Above \$1 Million—To Collect Sales Taxes On Items Delivered To Their Residents. On April 24, 2013, Nelson voted for the Reid, D-Nev., motion to proceed to a bill that would allow states to require out-of-state retailers with annual remote sales that exceed \$1 million to collect sales taxes on items delivered to the state. (S 743, Roll Call Vote #110, 4/24/13; Motion agreed to 74-23: R 27-18; D 45-5; I 2-0; Nelson voted Yea)

In April 2013, Nelson Voted For Cloture On The Marketplace Fairness Act of 2013, Which Would Allow States To Require Out-Of-State Retailers—With Annual Remote Sales Above \$1 Million—To Collect Sales Taxes On Items Delivered To Their Residents. On April 25, 2013, Nelson voted for a motion to invoke cloture (thus limiting debate) on the bill that would allow states to require out-of-state retailers with annual remote sales that exceed \$1 million to collect sales taxes on items delivered to the state. (S 743, Roll Call Vote #111, 4/25/13; Motion agreed to 63-30: R 15-25; D 46-5; I 2-0; Nelson voted Yea)

In May 2013, Nelson Voted For The Marketplace Fairness Act of 2013, Which Would Allow States To Require Out-Of-State Retailers—With Annual Remote Sales Above \$1 Million—To Collect Sales Taxes On Items Delivered To Their Residents. On May 6, 2013, Nelson

voted for passage of the bill that would allow states to require out-of-state retailers with annual remote sales that exceed \$1 million to collect sales taxes on items delivered to the state. States would have to simplify how they collect and audit their sales taxes, and provide free software to retailers to calculate the taxes owed. As amended, the bill would delay tax collection by such retailers until six months after the state publishes notice of its intent to require it. States could not impose sales tax requirements on remote sellers that are any different from those required of in-state retailers. (§ 743, Roll Call Vote #113, 5/6/13; Passed 69-27: R 21-22; D 46-5; I 2-0; Nelson voted Yea)

Nelson Voted In Favor Of Reducing Retirement And Corporate Account Tax Exemptions, And To Impose An Excise Tax On Oil Derived From Tar Sands

In June 2013, Nelson Voted For Cloture On A Motion To Proceed To A Bill That Would Have Reduced Retirement And Corporate Account Tax Exemptions, And Put An Excise Tax On Oil Derived From Tar Sands To Offset The Cost Of Extending For One Year The 3.4 Percent Fixed Interest Rate On Federal Subsidized Student Loans. Motion to invoke cloture (thus limiting debate) on the Reid, D-Nev., motion to proceed to a bill that would extend the 3.4 percent fixed interest rate on federal subsidized undergraduate student loans for two years. The cost of the extension would be offset by reducing certain tax exemptions on retirement and corporate accounts, and applying an excise tax to oil from tar sands. (§ 953, Roll Call Vote #143, 6/6/13; Motion rejected 51-46: R 0-44; D 50-1; I 1-1; Nelson voted Yea)

Nelson Voted To Reduce Retirement Account Tax Exemptions

In July 2013, Nelson Voted For Cloture On A Motion To Proceed To A Bill That Would Reduce Certain Tax Exemptions On Inherited Retirement Accounts To Offset The Cost Of Extending For One Year The 3.4 Percent Fixed Interest Rate On Federal Subsidized Student Loans. On July 10, 2013, Nelson voted for a motion to invoke cloture (thus limiting debate) on the Reid, D-Nev., motion to proceed to the bill that would extend a 3.4 percent fixed interest rate on federal subsidized undergraduate student loans for one year. The cost of the extension would be offset by reducing certain tax exemptions on inherited retirement accounts. (§ 1238, Roll Call Vote #171, 7/10/13; Motion rejected 51-49: R 0-46; D 50-2; I 1-1; Nelson voted Yea)

Nelson Voted To Impose A 0.55 Percent Tax On Individuals With Income Above \$1 Million

In July 2013, Nelson Voted For An Amendment That Would Have Imposed A 0.55 Percent Tax On Individuals With Income Above \$1 Million—Or \$500,000 If Married But Filing A Separate Tax Return—To Offset The Cost Of Lowering Federal Student Loan Interest Rate Caps. Reed, D-R.I., amendment no. 1778 to the Manchin, D-W.Va., substitute amendment no. 1773 that would lower interest rate caps from 8.25 percent to 6.8 percent for federal undergraduate student loans, from 9.5 percent to 6.8 percent for graduate loans and from 10.5 percent to 7.9 percent for PLUS loans. The cost of the reduced rates would be paid for by a 0.55 percent tax on individuals whose income exceeds \$1 million or \$500,000 if it is a married individual filing a separate tax return. The substitute would set federal student loan interest rates to the Treasury Department's 10-year borrowing rate, plus 2.05 percent for subsidized and unsubsidized undergraduate loans, 3.6 percent for graduate loans and 4.6 percent for PLUS loans. (HR 1911, Roll Call Vote #183, 7/24/14; Rejected 46-53: R 0-46; D 45-6; I 1-1; Nelson voted Yea)

Nelson Voted To Kill A Bill That Would Delay For One Year The Obamacare Individual Mandate, And Repeal The Medical Device Tax

In September 2013, Nelson Voted To Kill A Bill To Delay The Obamacare Individual Mandate, And Repeal The Obamacare Medical Device Tax. On Sept. 30, 2013, Nelson voted for the Reid, D-Nev., motion to table (kill) the House amendments to the Senate amendment to the joint resolution that would provide continuing appropriations for government operations through Dec. 15, 2013 and delay for one year implementation of any provision of the 2010 health care overhaul that would take effect between Oct. 1, 2013, and Dec. 31, 2014, including the requirement that all individuals purchase health insurance or pay a tax penalty. The House amendments also would allow companies and insurance providers until 2015 to opt out of mandated birth control coverage for religious or moral reasons, repeal the 2.3 percent medical device tax included in the health law and extend and increase available visas for the special immigrant visa program for Iraqis who supported U.S. efforts in Iraq after March 2003. (H J Res 59, Roll Call Vote #210, 9/30/13; Motion agreed to 54-46: R 0-46; D 52-0; I 2-0; Nelson voted Yea)

Nelson Voted To Kill A Bill That Would Delay For One Year The Obamacare Individual Mandate

In September 2013, Nelson Voted To Kill A Bill To Delay For One Year The Obamacare Individual Mandate. On Sept. 30, 2013, Nelson voted for the Reid, D-Nev., motion to table (kill) the House amendment to the Senate amendment to the joint resolution that would provide continuing appropriations for government operations through Dec. 15, 2013 and delay for one year a requirement in the 2010 health care overhaul that all individuals purchase health insurance or pay a tax penalty. The House amendment also would require the president, vice president and political appointees to purchase insurance through the health care law's state insurance exchanges and would limit the subsidies they may receive for purchasing insurance. (H J Res 59, Roll Call Vote #211, 9/30/13; Motion agreed to 54-46: R 0-46; D 52-0; I 2-0; Nelson voted Yea)

In 2013, Nelson Voted At Least Three Times In Favor Of Higher Fees

In May 2013, Nelson Voted To Authorize A User Fee Levied On Domestic And Imported Shipping

In May 2013, Nelson Voted For A Bill To Authorize A User Fee Levied On Domestic And Imported Shipping, Dedicated To The Harbor Maintenance Trust Fund. On May 15, 2013, Nelson voted for passage of a bill that would authorize Army Corps of Engineers projects, including dredging harbors and protecting waterways from storm damage. Under the bill, funding for dredging and other port improvements would increase by \$100 million annually for six years. After that, all revenue raised annually through a user fee levied on domestic and imported shipping would be dedicated to the Harbor Maintenance Trust Fund. It would create a national levee safety program and establish metrics to measure the effectiveness of grants under the program. As amended, the bill would set a 10-year sunset date on provisions that would expedite the environmental permitting process for water projects. (S 601, Roll Call Vote #124, 5/15/13; Passed 83-14: R 31-13; D 50-1; I 2-0; Nelson voted Yea)

In December 2013, Nelson Voted For The Bipartisan Budget Act Of 2013, Which Increased Passenger Air Travel Fees

In December 2013, Nelson Voted For Cloture On The Bipartisan Budget Act of 2013, Which Increased Passenger Air Travel Fees As Part Of An Offset For Canceling A Portion Of The Sequestration Spending Cuts. On Dec. 17, 2013, Nelson voted for a motion to invoke cloture (thus limiting debate) on the Reid, D-Nev., motion to concur in the House amendment to the

Senate amendment to the joint resolution that would increase the discretionary spending caps for fiscal 2014 and 2015, establish a budget for fiscal 2014 and outline the fiscal 2015 budget process. The increased spending would be offset by increased passenger air travel fees, increased federal employee pension contributions, extending sequester cuts to Medicare for two years and other changes. (H J Res 59, Roll Call Vote #279, 12/17/13; Motion agreed to 67-33: R 12-33; D 53-0; I 2-0; Nelson voted Yea)

In December 2013, Nelson Voted For The Bipartisan Budget Act of 2013, Which Increased Passenger Air Travel Fees As Part Of An Offset For Canceling A Portion Of The Sequestration Spending Cuts. On Dec. 18, 2013, Nelson voted for the Reid, D-Nev., motion to concur in the House amendment to the Senate amendment to the joint resolution that would increase the discretionary spending caps for fiscal 2014 and 2015, establish a budget for fiscal 2014 and outline the fiscal 2015 budget process. The increased spending would be offset by increased passenger air travel fees, increased federal employee pension contributions, extending sequester cuts to Medicare for two years and other changes. It also would block a scheduled cut to Medicare reimbursements for physicians. (H J Res 59, Roll Call Vote #281, 12/18/13; Motion agreed to 64-36: R 9-36; D 53-0; I 2-0; Nelson voted Yea)

112th Congress (2011 – 2012)

During The 112th Congress, Nelson Voted At Least 27 Times In Favor Of Higher Taxes And Fees

2012 Votes

In 2012, Nelson Voted At Least 17 Times In Favor Of Higher Taxes And Fees

Nelson Voted Against Reducing The Federal Gas Tax

In March 2012, Nelson Voted Against A Substitute Amendment That Would Have Reduced The Federal Gas Tax. “DeMint, R-S.C., substitute amendment no. 1756 that would provide additional flexibility for state surface transportation projects and reauthorize certain core highway programs through fiscal 2018. It would specify that only projects funded by the federal government would be considered federal-aid highways. It also would reduce the federal tax rates for gasoline and other fuels that fund the Highway Trust Fund.” (S 1813, Roll Call Vote #36: Rejected 30-67: R 30-15; D 0-50; I 0-2, 3/13/12, Nelson Voted Nay)

Nelson Voted Against Extending Energy Tax Credit Programs, Excluding The Production Tax Credit And The Stimulus Grant Program That Expired In 2011

In March 2012, Nelson Voted Against An Amendment That Would Extend Energy Tax Credit Programs, Excluding The Production Credit And The Stimulus Grant Program That Expired In 2011. Roberts, R-Kan., amendment no. 1826 that would extend energy tax credit programs, excluding the production credit and the stimulus grant program that expired in 2011. It also would approve the Keystone XL pipeline and expand oil and gas drilling in new areas, including the Arctic National Wildlife Refuge in Alaska. Provisions would be partially offset by extending the federal employee pay freeze through 2013. (S 1813, Roll Call Vote #38, 3/13/12; Rejected 41-57: D 3-48, R 38-7, I 0-2; Nelson voted Nay)

Nelson Voted Against Applying Increased Revenue—From Eliminating Certain Energy Producer Tax Preferences—To A Reduction In The Corporate Income Tax Rate

In March 2012, Nelson Voted Against Applying Revenue To A Reduction In The Corporate Income Tax Rate. DeMint, R-S.C., amendment no. 1589 that would eliminate certain tax preferences for certain energy producers and repeal tax benefits for several energy-efficient technologies, including electric vehicles. The increased revenue would be applied to a reduction in the corporate income tax rate. (S 1813, Roll Call Vote #40, 3/13/12; Rejected 26-72: D 0-51, R 26-19, I 0-2; Nelson voted Nay)

Nelson Voted For Legislation That Authorized Continued Collections Of Vehicle Fuel Taxes And Other Revenue Provisions

In March 2012, Nelson Voted For A Bill That Authorized Continued Collections Of Vehicle Fuel Taxes And Other Revenue Provisions To Offset A Transportation Financing Program. Passage of the bill that would authorize federal highway, highway safety and public transit programs at \$109 billion over two years. It would consolidate the functions of the Interstate Maintenance, National Highway System and Highway Bridge programs into a new National Highway Performance Program. The bill would authorize \$1 billion annually for fiscal 2012 and 2013 for a transportation financing program. The cost of the measure would be offset through continued collection of vehicle fuel taxes and other revenue provisions. As amended, the bill also would direct 80 percent of Clean Water Act penalties stemming from the Deepwater Horizon oil spill to a trust fund for Gulf Coast restoration. It would authorize \$1.4 billion for the Land and Water Conservation Fund over two years. (S 1813, Roll Call Vote #48, 3/14/12; Passed 74-22: D 50-0, R 22-22, I 2-0; Nelson voted Yea)

Nelson Voted At Least Twice In Favor Of Rolling Back Certain Tax Preferences For Large Oil And Gas Companies

In March 2012, Nelson Voted For Cloture On A Motion To Proceed To A Bill That Would Roll Back Certain Tax Preferences For Large Oil And Gas Companies. “Motion to invoke cloture (thus limiting debate) on the Reid, D-Nev., motion to proceed to the bill that would roll back certain tax preferences for large oil and gas companies.” (S 2204, Roll Call Vote #59: Motion agreed to 92-4: R 43-1; D 47-3; I 2-0, 3/26/12, Nelson Voted Yea)

In March 2012, Nelson Voted To Limit Debate On A Bill That Would Roll Back Certain Tax Preferences For Large Oil And Gas Companies. “Motion to invoke cloture (thus limiting debate) on the bill that would roll back certain tax preferences for large oil and gas companies. The bill would use revenue generated from eliminating certain oil and gas tax incentives to pay for an extension of some renewable-energy tax credits and incentives.” (S 2204, Roll Call Vote #63: Motion Rejected 51-47: R 2-43; D 47-4; I 2-0, 3/29/12, Nelson Voted Yea)

Nelson Voted For “The Buffett Rule,” Which Would Impose A 30 Percent Minimum Tax On Taxpayers With Incomes More Than \$2 Million

In April 2012, Nelson Voted Cloture On A Motion To Proceed To A Bill That Would Require Taxpayers With More Than \$2 Million In Income To Pay An Alternative Minimum Of 30 Percent In Federal Taxes. “Motion to invoke cloture (thus limiting debate) on the Reid, D-Nev., motion to proceed to the bill that would require taxpayers with more than \$2 million in income to pay an alternative minimum of 30 percent in federal taxes, with a phase-in of the higher rate starting at the \$1 million level.” (S 2230, Roll Call Vote #65: Motion Rejected 51-45: R 1-44; D 49-1; I 1-0, 4/16/12, Nelson Voted Yea)

Nelson Voted To Eliminate A Tax Preference For S Corporations

In May 2012, Nelson For Cloture On A Motion To Proceed To A Bill That Would Offset Extended Rates On Student Loans By Eliminating A Tax Preference For S Corporations.

“Motion to invoke cloture (thus limiting debate) on the Reid, D-Nev., motion to proceed to the bill that would extend, for one year, a 3.4 interest rate on certain federally-backed student loans. It would be offset by eliminating a tax preference for S corporations, which are companies that pass their income, losses, deductions and credits through to shareholders for federal tax purposes.” (S 2343, Roll Call Vote #89: Motion Rejected 52-45: R 0-44; D 50-1; I 2-0, 5/8/12, Nelson Voted Yea)

In May 2012, Nelson Voted To Offset Extended Rates On Student Loans By Eliminating A Tax Preference For S Corporations.

“Passage of the bill that would extend, for one year, a 3.4 percent interest rate on certain federally subsidized, undergraduate student loans. It would be offset by eliminating a tax preference for S corporations, which are companies that pass their income, losses, deductions and credits through to shareholders for federal tax purposes.” (S 2343, Roll Call Vote #113: Rejected 51-43: R 0-42; D 49-1; I 2-0, 5/24/12, Nelson Voted Yea)

Nelson Voted To Eliminate Tax Credits For Expenses Related To Moving Business Operations Overseas

In July 2012, Nelson Voted For Cloture On A Motion To Proceed To A Bill That Would Eliminate Tax Credits For Expenses Related To Moving Business Operations Abroad.

“Motion to invoke cloture (thus limiting debate) on the Reid, D-Nev., motion to proceed to the bill that would provide a 20 percent business tax credit to cover the cost of shifting overseas jobs back to the United States and eliminate tax credits for expenses related to moving operations abroad.” (S 3364, Roll Call Vote #181: Motion rejected 56-42: R 4-42; D 50-0; I 2-0, 7/19/12, Nelson Voted Yea)

Nelson Voted Against Extending The Bush Tax Cuts For All Income Levels, And Against Extending The Lower 35 Percent Death Tax Rate

In July 2012, Nelson Voted Against Extending The 2001 and 2003 Bush Tax Cuts For All Income Levels And Against Extending Estate Tax Levels.

“McConnell, R-Ky., substitute amendment no. 2573 that would extend the 2001 and 2003 tax cuts for all income levels for one year. It also would extend estate tax levels, with a 35 percent on estates worth more than \$5 million. The substitute also would extend alternative minimum tax provisions through 2013.” (S 3412, Roll Call Vote #183: Rejected 45-54: R 44-2; D 1-50; I 0-2, 7/25/12, Nelson Voted Nay)

Nelson Voted To Let The Bush Tax Cuts Expire For Individuals Making Over \$200,000 / Joint Filers Making Over \$250,000 Per Year

In July 2012, Nelson Voted To Extend The 2001 And 2003 Bush Tax Cut Rates For Taxpayers With Income Below \$200,000 For Single Filers / Below \$250,000 For Joint Filers, And Allow Rates To Increase For Levels Above Those Thresholds.

“Passage of the bill that would extend the 2001 and 2003 tax cuts for one year on taxable income of up to \$200,000 for single filers or up to \$250,000 for joint filers. The bill would set the tax rate for adjusted gross income above \$250,000 at 33 percent and for adjusted gross income above \$400,000 at 35 percent. It also would expand the child tax credit and extend the college tuition tax credit and the earned income tax credit. It would set tax rates for long-term capital gains and dividends at 20 percent. The bill also would allow a business property deduction of \$250,000 and extend the alternative minimum tax provisions for 2012 income.” (S 3412, Roll Call Vote #184: Passed 51-48: R 0-46; D 50-1; I 1-1, 7/25/12, Nelson Voted Yea)

Nelson Voted To Permanently Let The Bush Tax Cuts Expire For Taxpayers Making Above \$400,000, Tax Estates At 40 Percent, Increased The Capital Gains Tax To 20 Percent For Some Incomes, And Allowed The Two Percent Payroll Tax Holiday Expire

In January 2013, Nelson Voted For The Fiscal Cliff Package That Permanently Extended The 2001 And 2003 Bush Tax Cuts For Incomes Below \$400,000 (\$450,000 Joint-Filer), Taxed Estates Valued Above \$5 Million (\$10 Million Joint) At 40 Percent, Raised The Capital Gains Tax To 20 Percent For Some Incomes, And Allowed The Two Percent Payroll Tax Holiday To Expire. Passage of the bill that would permanently extend the 2001 and 2003 tax rates for individual income below \$400,000 and joint-filer income below \$450,000. Rates for income above those thresholds would rise to 39.6 percent from 35 percent. It also would permanently extend the tax rates on dividends and capital gains for individual income below \$400,000 and joint-filer income below \$450,000. Rates for the dividends and capital gains taxes would rise to 20 percent for income above those thresholds. The measure would delay the automatic, across-the-board cuts known as the "sequester" for two months. Half of the sequester delay would be offset by discretionary cuts, split between defense and non-defense, and the other half offset by revenue raised through the voluntary transfer of traditional IRAs to Roth IRAs, which would tax retirement savings when transferred. It also would tax individual estates valued over \$5 million and joint estates valued over \$10 million at 40 percent. It would extend the Milk Income Loss Contract (MILC) program at current rates, and it would permanently "patch" the alternative minimum tax to account for inflation. Unemployment insurance would be extended through 2013. The bill would block scheduled cuts to Medicare physician payment rates and extend for five years tax credits included in the 2009 stimulus law including the child tax credit and the earned income tax credit. It would permanently institute the Personal Exemption Phase-out tax, which would reduce the value of exemptions for individual income over \$250,000. It would allow the 2 percent payroll tax holiday to expire. (HR 8, Roll Call Vote #251, 1/1/13; Passed 89-8: D 47-3, R 40-5, I 2-0; Nelson voted Yea)

In 2012, Nelson Voted At Least Four Times In Favor Of Higher Fees

Nelson Voted In Favor Of Increasing Fees For Duck Stamps

In November 2012, Nelson Voted For A Procedural Motion To Allow The Interior Department To Increase Fees For Duck Stamps. Tester, D-Mont., motion to waive all applicable budget laws with respect to the Sessions, R-Ala., point of order against the Tester substitute amendment no. 2875 that would provide additional recreational access to certain public lands for hunters. It would exclude ammunition and fish tackle from EPA regulations, ease a ban on importing polar bear remains, reauthorize several conservation measures and allow the Interior Department to increase fees for duck stamps, a federal migratory-bird hunting license that also helps fund conservation efforts. The substitute would strike provisions in the bill to prohibit the sale of billfish and require a report on artificial reefs in the Gulf of Mexico. (S 3525, Roll Call #204, 11/26/12; Motion rejected 50-44: D 47-1, R 1-43, I 2-0; Nelson voted Yea)

Nelson Voted At Least Twice To Reauthorize The FDA User Fees Program

In May 2012, Nelson Voted To Reauthorize The FDA User Fees Programs For Five Years And To Create User Fee Programs For Generic Drugs And Generic Biologic Drugs. Passage of the bill that would grant a five-year reauthorization of the Food and Drug Administration's user fees programs, which help fund reviews of prescription drugs and medical devices. The measure also would create user fee programs for generic drugs and generic biologic drugs. As amended, the bill

also would require the Health and Human Services Department to develop uniform standards for exchange of prescription drug information. It would designate a variety of synthetic drugs, including those marketed as "bath salts" as Schedule I controlled substances. (S 3187, Roll Call Vote #111, 5/14/12; Passed 96-1: D 50-0, R 45-0, I 1-1; Nelson voted Yea)

In June 2012, Nelson Voted For Cloture On A Bill To Reauthorize The FDA User Fees Programs For Five Years. Motion to invoke cloture (thus limiting debate) on the Reid, D-Nev., motion to concur in the House amendment to the bill that would grant a five-year reauthorization of the Food and Drug Administration's user fees programs, which help fund reviews of prescription drugs and medical devices. (S 3187, Roll Call Vote #166, 6/25/12; Motion agreed to 89-3: D 49-0, R 39-2, I 1-1; Nelson voted Yea)

Nelson Voted To Reauthorize FDA User Fees For Five Years And To Create FDA User Fee Programs For Generic Drugs And Generic Biologic Drugs

In June 2012, Nelson Voted To Reauthorize The FDA User Fees Programs For Five Years And To Create User Fee Programs For Generic Drugs And Generic Biologic Drugs. Reid, D-Nev., motion to concur in the House amendment to the bill that would grant a five-year reauthorization of the Food and Drug Administration's user fees programs, which help fund reviews of prescription drugs and medical devices. The measure also would create user fee programs for generic drugs and generic biologic drugs. It also would require drugmakers to notify the FDA six months in advance of expected shortages of certain critical drugs and the FDA to inform health care providers of the potential drug shortage. (S 3187, Roll Call Vote #168, 6/26/12; Motion agreed to, thus clearing the bill for the president, 92-4: D 50-0, R 41-3, I 1-1; Nelson voted Yea)

2011 Votes

In 2011, Nelson Voted At Least 10 Times In Favor Of Higher Taxes And Fees

Nelson Voted At Least Twice In Favor Of Increasing Taxes On The Oil And Gas Industry

In February 2011, Nelson Voted To Increase Taxes On The Oil And Gas Industry. "Levin, D-Mich., amendment no. 28 that would repeal an information reporting requirement that businesses submit a 1099 form to the IRS for each vendor to whom they pay more than \$600 each year in certain circumstances. The requirement was enacted as part of the 2010 health care overhaul. It would be offset by increasing taxes on the oil and gas industry and making other revenue-raising changes to tax law." (S. 223, Roll Call Vote #7: Rejected by a vote of 44-54: D 43-7; R 0-47; I 1-0, 2/2/11, Nelson Voted Yea)

In May 2011, Nelson Voted To Proceed To A Bill That Would Have Repealed Various Tax Provision For Some Oil Companies. "Reid, D-Nev., motion to proceed to consideration of the bill that would repeal various tax provisions for oil companies that have gross annual receipts of more than \$1 billion and that produce an average 500,000 barrels or more each day." (S. 940, Roll Call Vote #72: Motion rejected by a vote of 52-48: D 48-3; R 2-45; I 2-0, 5/17/11, Nelson Voted Yea)

Nelson Voted Against A Procedural Motion To Advance Repealing Obamacare

In February 2011, Nelson Voted Against A Procedural Motion To Advance Repealing Obamacare. "McConnell, R-Ky., motion to waive the Budget Act and budget resolutions with respect to the Conrad, D-N.D., point of order against the McConnell amendment no. 13 that would repeal the 2010 health care overhaul law, which requires most individuals to buy health insurance by

2014, makes changes to government health care programs and sets new requirements for health insurers. The amendment would restore the provisions of law amended or repealed by the health care overhaul, and repeal certain provisions of the health care reconciliation law.” (S. 223, Roll Call Vote #9, 2/2/11; Rejected 47-51; Nelson Voted Nay)

Nelson Voted At Least Twice In Favor Of Raising Taxes On Jet Fuel

In July 2011, Nelson Voted To Limit Debate On A Bill That Would Raise The Jet Fuel Tax. “Motion to invoke cloture (thus limiting debate) on the bill that would reauthorize aviation programs for two years and raise an additional \$400 million per year by increasing the tax on jet fuel from 22 cents per gallon to 36 cents per gallon.” (S 223, Roll Call Vote #20: Motion agreed to 96-2; R 44-2; D 50-0; I 2-0, 2/17/11, Nelson Voted Yea)

In July 2011, Nelson Voted To Increase The Jet Fuel Tax By Nearly 64 Percent

In July 2011, Nelson Voted To Increase The Jet Fuel Tax By Nearly 64 Percent. “Passage of the bill that would reauthorize aviation programs for two years, including provisions regarding implementation of the FAA's NextGen efforts to modernize the nation's air system. It would create an oversight board and establish deadlines for adopting certain technologies. The bill also includes so-called passenger bill of rights provisions, such as language that would require airlines to develop an emergency contingency plan giving passengers the option to deplane if they have been on a tarmac for more than three hours. It would increase the tax on jet fuel from 22 cents per gallon to 36 cents per gallon and add "slots" for 12 new round-trips per day immediately for flights beyond the current 1,250-mile perimeter restricting operations at Ronald Reagan Washington National Airport.” (S 223, Roll Call Vote #25: Passed 87-8; R 37-8; D 49-0; I 1-0, 6/17/11, Nelson Voted Yea)

Nelson Voted To Change The Schedule Of A Recapture Tax Imposed On Low-Income Families Who Received Advanced Payments Of An Obamacare Health Insurance Tax Credit In Excess Of The Amount For Which They Were Eligible, As An Offset For Repealing The Obamacare 1099 Requirement

In April 2011, Nelson Voted To Change The Schedule Of A Recapture Tax Imposed On Low-Income Families Who Received Advanced Payments Of A Health Insurance Tax Credit In Excess Of The Amount For Which They Are Eligible. Passage of the bill that would repeal an information-reporting requirement, enacted as part of the 2010 health care overhaul, under which businesses must submit a 1099 form to the IRS for each vendor to whom they pay more than \$600 each year in certain circumstances. It also would repeal a similar requirement for owners of rental real estate. It would offset the repeal costs by changing the schedule of a recapture tax imposed on low-income families who receive advanced payments of a health insurance tax credit in excess of the amount for which they are eligible. (HR 4, Roll Call #49, 4/5/11; Nelson voted Yea)

Nelson Voted Against Extending A Renewable Energy Manufacturing Tax Break

In April 2011, Nelson Voted Against Reauthorizing A Renewable Energy Manufacturing Tax Break Extension. Stabenow, D-Mich., amendment no. 277 that would bar the EPA from regulating carbon dioxide and other greenhouse gases under the Clean Air Act for two years, with the exception of new motor vehicles and motor vehicle engines. It also would reauthorize a renewable energy manufacturing tax extension enacted as part of the 2009 economic stimulus law. (S 493, Roll Call Vote #52, 4/6/11; Nelson voted Nay)

In 2011, Nelson Voted Repeatedly To Raise Taxes On Upper-Income And Millionaire Taxpayers

In October 2011, Nelson Voted For Cloture On A Bill That Would Increase Tax Rates For Certain Upper-Income Filers By 5.6 Percent. “Motion to invoke cloture (thus limiting debate) on the Reid, D-Nev., motion to proceed to the bill that would provide roughly \$245 billion in tax incentives and more than \$100 billion in new infrastructure spending and state aid. It would be offset with a 5.6 percent increase in tax rates for certain upper-income tax filers.” (S 1660, Roll Call Vote #160: Motion rejected 50-49: R 0-46; D 48-3; I 2-0, 10/11/11, Nelson Voted Yea)

In December 2011, Nelson Voted To Proceed To A Bill That Would Put A 3.25 Percent Surtax On Annual Incomes Over \$1 Million. “Reid, D-Nev., motion to proceed to the bill that would extend and expand a reduction in payroll tax rates for employees and employers. It would set the payroll tax to 3.1 percent in 2012, and cut the employer share to 3.1 percent from 6.2 percent next year for the first \$5 million of a company's wage costs. It would be offset with a 3.25 percent surtax on annual incomes over \$1 million.” (S 1917, Roll Call Vote #219: Motion rejected 51-49: R 1-46; D 49-2; I 1-1, 12/1/11, Nelson Voted Yea)

In December 2011, Nelson Voted To Proceed To A Bill That Would Put A 1.9 Percent Surtax On Annual Incomes Over \$1 Million. “Reid, D-Nev., motion to proceed to the bill that would extend and expand a reduction in payroll tax rates for employees. It would set the payroll tax to 3.1 percent for workers in 2012. It would be offset in part with a 1.9 percent surtax on annual incomes over \$1 million.” (S 1944, Roll Call Vote #224: Motion rejected 50-48: R 1-46; D 48-1; I 1-1, 12/8/11, Nelson Voted Yea)

111th Congress (2009 – 2010)

During The 111th Congress, Nelson Voted At Least 28 Times In Favor Of Higher Taxes And Fees

2010 Votes

In 2010, Nelson Voted At Least 17 Times In Favor Of Higher Taxes And Fees

Nelson Voted Against Providing An Employee Payroll Tax Holiday For Six Months

In March 2010, Nelson Voted Against An Amendment To Provide An Employee Payroll Tax Holiday For A Period Of Six Months. “Nelson, R-Mass., motion to waive the Budget Act and budget resolutions with respect to the Baucus, D-Mont., point of order against the Nelson amendment no. 3391 to the Baucus substitute amendment no. 3336. The Nelson amendment would provide an employee payroll tax holiday for a period of six months, offset with unobligated funds from the 2009 stimulus law. The substitute would extend a variety of tax provisions that expired on Dec. 31, 2009. It also would extend for varying lengths of time a list of programs that expired on Feb. 28, 2010, including expanded unemployment benefits and health insurance subsidies for jobless workers, a delay to pay cuts for Medicare physicians, as well as small-business loans, certain satellite TV broadcasting and flood insurance.” (H.R. 4213, Roll Call Vote #40: Motion rejected 44-56: R 40-1; D 4-53; I 0-2, 3/4/10, Nelson Voted Nay)

Nelson Voted To Kill A Plan To Prevent Any Federal Tax Increase On Taxpayers With Incomes Less Than \$200,000 Single Filer / \$250,000 Married

In March 2010, Nelson Voted Against Committing The Health Care Reconciliation Bill To The Finance Committee With Instructions That It Be Reported Back With Changes That Would Provide That No Provisions Of Existing Health Care Law Or The Underlying Measure Could Result In A Federal Tax Increase For Individuals With AGIs Of Less Than \$200,000 And Married Individuals With AGIs Of Less Than \$250,000. “Baucus, D-Mont., motion to table (kill) the Crapo, R-Idaho, motion to commit the bill to the Finance Committee with instructions that it be reported back with changes that would provide that no provisions of existing health care law or the underlying measure could result in a federal tax increase for individuals with adjusted gross incomes of less than \$200,000 and married individuals with adjusted gross incomes of less than \$250,000. The bill would make changes to existing health care law, revise student lending procedures and provide new revenue-raising provisions.” (H.R. 4872, Roll Call Vote #66: Motion agreed to 56-43: R 0-40; D 54-3; I 2-0, 3/24/10, Nelson Voted Yea)

Nelson Voted Repeatedly In Favor Of The Medical Device Tax

In March 2010, Nelson Voted Against Striking A Provision That Would Establish A 2.3 Percent Tax On Certain Medical Devices. “Baucus, D-Mont., motion to table (kill) the Roberts, R-Kan., amendment no. 3759 that would strike a provision in the bill that would establish a 2.3 percent tax on certain medical devices. It would be offset by lowering, from 8 percent to 5 percent, the 2010 health care overhaul law's affordability tax exemption for individuals under the individual mandate.” (H.R. 4872, Roll Call Vote #79: Motion agreed to 56-42: R 0-40; D 54-2; I 2-0, 3/24/10, Nelson Voted Yea)

In March 2010, Nelson Voted To Kill An Amendment That Would Exempt Certain Pediatric Assistive Devices From A Provision In The Bill That Would Establish A 2.3 Percent Tax On Medical Devices. “Baucus, D-Mont., motion to table (kill) the Inhofe, R-Okla., amendment no. 3588 that would exempt certain pediatric assistive devices from a provision in the bill that would establish a 2.3 percent tax on medical devices. It would be offset by lowering, from 8 percent to 5 percent, the 2010 health care overhaul law's affordability tax exemption for individuals under the individual mandate.” (H.R. 4872, Roll Call Vote #80: Motion agreed to 57-41: R 0-40; D 55-1; I 2-0, 3/24/10, Nelson Voted Yea)

In March 2010, Nelson Voted To Kill An Amendment That Would Exempt Certain Devices Used By Patients Covered By Tricare And Veterans Affairs Health Programs From A Provision In The Bill That Would Establish A 2.3 Percent Tax On Medical Devices. “Baucus, D-Mont., motion to table (kill) the Inhofe, R-Okla., amendment no. 3588 that would exempt certain pediatric assistive devices from a provision in the bill that would establish a 2.3 percent tax on medical devices. It would be offset by lowering, from 8 percent to 5 percent, the 2010 health care overhaul law's affordability tax exemption for individuals under the individual mandate.” (H.R. 4872, Roll Call Vote #81: Motion agreed to 54-44: R 0-40; D 52-4; I 2-0, 3/24/10, Nelson Voted Yea)

Nelson Voted Against Making The Sales Tax Deduction Permanent

In March 2010, Nelson Voted Against An Amendment To Repeal The Sunset Of The So-Called Marriage Penalty Tax And Make The Sales Tax Deduction Permanent. “Hutchison, R-Texas, motion to waive the Budget Act and budget resolutions with respect to the Baucus, D-Mont., point of order against Hutchison amendment no. 3635 that would repeal the sunset of the so-called marriage penalty tax, make the sales tax deduction permanent and rescind all unobligated funds from the 2009 economic stimulus law.” (H.R. 4872, Roll Call Vote #91: Motion rejected 40-55: R 37-1; D 3-52; I 0-2, 3/25/10, Nelson Voted Nay)

Nelson Voted Against Exempting Mobile Mammography Units From Federal Excise Taxes On Fuel

In March 2010, Nelson Voted Against Exempting Mobile Mammography Units From Federal Excise Taxes On Fuel. “Baucus, D-Mont., motion to table (kill) the Vitter, R-La., amendment no. 3668 that would exempt mobile mammography units from federal excise taxes on fuel.” (H.R. 4872, Roll Call Vote #92: Motion agreed to 56-39: R 0-38; D 54-1; I 2-0, 3/25/10, Nelson Voted Yea)

Nelson Voted At Least Twice In Favor Of Higher Taxes For Oil And Gas Companies

In June 2010, Nelson Voted To Repeal Tax Exemptions And Deductions For Oil And Gas Companies, Including The Deduction For Income Attributable To Domestic Production Of Oil, Natural Gas And Primary Products Of These Fuels. “Sanders, I-Vt., amendment no. 4318 to the Baucus, D-Mont., substitute amendment no. 4301. The Sanders amendment would repeal tax exemptions and deductions for oil and gas companies, including the deduction for income attributable to domestic production of oil, natural gas and primary products of these fuels. It would also appropriate \$2 billion annually to the Energy Efficiency and Conservation Block Grant Program for fiscal 2011 through 2015. The substitute would extend several expired tax provisions, unemployment insurance benefits, federal Medicaid assistance to states, increased payments to doctors that see Medicare patients, federal flood insurance and other programs.” (H.R. 4213, Roll Call Vote #187: Rejected 35-61: R 0-39; D 34-21; I 1-1, 6/15/10, Nelson Voted Yea)

In June 2010, Nelson Voted For Cloture On A Bill That Would Raise The Per-Barrel Tax On Oil To 49 Cents. “Motion to invoke cloture (thus limiting debate) on the Reid, D-Nev., motion to concur in the House amendment to the Senate amendment with a further Baucus substitute amendment no. 4386 that would extend several expired tax provisions, extend unemployment benefits and reverse a 21 percent payment cut to doctors under Medicare. Provisions other than the unemployment insurance extension would be offset. The offsets include provisions that would raise the per-barrel tax on oil to 49 cents.” (H.R. 4213, Roll Call Vote #200: Motion rejected by a vote of 57-41: D 55-1; R 0-40; I 2-0, 6/24/10, Nelson Voted Yea)

Nelson Voted To Block Consideration Of Legislation That Would Extend For One Year Several Expired Tax Provisions, Including The Research Credit For Businesses, And Individual Deductions For Educational Expenses And Sales Taxes

In June 2010, Nelson Voted Against Extending Several Expired Tax Provisions And Other Measures To Be Offset With A Medical Malpractice Overhaul, A Freeze On Federal Employees' Salaries And A 5 Percent Cut In Discretionary Spending Outside Of The Defense And Veterans Affairs Departments. “Thune, R-S.D., motion to waive the Budget Act and budget resolutions with respect to the Baucus, D-Mont., point of order against the Thune substitute amendment no. 4376 that would extend several expired tax provisions, unemployment insurance benefits, increased payments to doctors that see Medicare patients, federal flood insurance and other programs. It would be offset with a medical malpractice overhaul, a freeze on federal employees' salaries and a 5 percent cut in discretionary spending outside of the Defense and Veterans Affairs departments.” (H.R. 4213, Roll Call Vote #193: Motion rejected 41-57: R 40-0; D 1-55; I 0-2, 6/17/10, Nelson Voted Nay)

- HR 4213 Would Extend For One-Year Expired Tax Provisions, Such As The Research Credit For Businesses And The Individual Deductions For Educational Expenses And Sales Taxes, And It Also Includes Provisions Intended To Spur Infrastructure Investments. (Floor Summary No. 111-22: Extensions of Tax & Safety Net Programs (HR 4213), [CQ](#), 5/28/10)

Nelson Voted Against Permanently Extending The Capital Gains Tax Rate At A Lower Rate

In June 2010, Nelson Voted To Kill The Motion To Refer The Tax Extensions Bill To The Finance Committee With Instructions That It Be Reported Back With Language That Would Permanently Extend The 15 Percent Capital Gains Tax Rate. “Reid, D-Nev., motion to table (kill) the DeMint, R-S.C., motion to refer the bill to the Finance Committee with instructions that it be reported back with language that would permanently extend the 15 percent capital gains tax rate. It would require offsets for the provision.” (H.R. 4213, Roll Call Vote #197: Motion agreed to 57-40: R 1-39; D 54-1; I 2-0, 6/23/10, Nelson Voted Yea)

Nelson Voted Against Permanently Repealing The Estate Tax

In July 2010, Nelson Voted Against A Motion To Permit Consideration Of A Motion To Commit The Bill To The Finance Committee With Instructions That Would Provide For A Repeal Of The Estate Tax. “DeMint, R-S.C., motion to suspend Rule 22 to permit the consideration of a DeMint motion to commit the bill to the Finance Committee with instructions that it be reported back with language that would provide for a permanent repeal of the estate tax.” (H.R. 4213, Roll Call Vote #213: Motion rejected by a vote of 39-59: D 2-54; R 37-3; I 0-2, 7/21/10, Nelson Voted Nay)

Nelson Voted Against Permanently Extending 2010 Individual Income Tax Rates

In August 2010, Nelson Voted Against A Motion To Permit Consideration Of A Motion To Commit The Bill To The Finance Committee With Instructions That Would Provide For A Permanent Extension Of 2010 Individual Tax Rates, Offset With Spending Reductions.

“DeMint, R-S.C., motion to suspend Rule 22 to permit the consideration of a DeMint motion to commit the bill to the Finance Committee with instructions that it be reported back with language that would provide for a permanent extension of 2010 individual income tax rates, offset with spending reductions.” (H.R. 1586, Roll Call Vote #226: Motion rejected by a vote of 42-58: D 2-55; R 40-1; I 0-2, 8/5/10, Nelson Voted Nay)

Note: 2010 was the last year that the 2001 Bush Tax Cuts were in effect. Therefore, the individual income tax rates were set to increase for 2011, with the 2001 Bush Tax Cuts expiration at the end of 2010.

Nelson Voted Against Providing For A Permanent Extension Of The Small-Business Tax Rates In Effect In 2010

In August 2010, Nelson Voted Against A Motion To Permit Consideration Of A Motion To Commit The Bill To The Finance Committee With Instructions That It Be Reported Back With Language That Would Provide For A Permanent Extension Of The Small-Business Tax Rates In Effect In 2010, Offset With Spending Reductions. “DeMint, R-S.C., motion to suspend Rule 22 to permit the consideration of a DeMint motion to commit the bill to the Finance Committee with instructions that it be reported back with language that would provide for a permanent extension of the small-business tax rates in effect in 2010, offset with spending reductions.” (H.R. 1586, Roll Call Vote #227: Motion rejected by a vote of 42-58: D 2-55; R 40-1; I 0-2, 8/5/10, Nelson Voted Nay)

Nelson Voted Against Making Permanent An Expired Tax Credit For Research And Development Investment

In September 2010, Nelson Voted Against A Motion To Make Permanent An Expired Tax Credit For Research And Development Investment. “Hatch, R-Utah, motion to suspend Rule 22 to permit the consideration of a Hatch motion to commit the bill to the Finance Committee with instructions that it be reported back with language that would make permanent an expired tax credit for research and development investment.” (H.R. 5297, Roll Call Vote #235: Motion rejected by a vote of 51-48: D 12-45; R 39-1; I 0-2, 9/16/10, Nelson Voted Nay)

Nelson Voted To Raise Taxes On Individuals Making More Than \$200,000 And Married Couples Making More Than \$250,000 Per Year, By Permanently Extending The 2001 And 2003 Bush Tax Cuts For Only Those Making Under Those Income Thresholds

In December 2010, Nelson Voted To Raise Taxes On Incomes Above \$200,000 For Individuals And \$250,000 For Married Couples. “Motion to invoke cloture (thus limiting debate) on the Reid, D-Nev., motion to concur in the House amendment to the Senate amendment with a further Baucus, D-Mont., substitute amendment no. 4727 that would make permanent the 2001- and 2003-enacted tax cuts on income up to \$200,000 for individuals and \$250,000 for married couples filing joint returns. The extensions would include current lower tax rates for capital gains and dividends, elimination of the ‘marriage penalty’ and an expansion of the increased child tax credit. It also would extend unemployment insurance benefits for 13 months.” (H.R. 4853, Roll Call Vote #258: Motion rejected by a vote of 53-36: D 52-4; R 0-31; I 1-1, 12/4/10, Nelson Voted Yea)

Nelson Voted To Raise Taxes On Taxpayers With Incomes Above \$1 Million

In December 2010, Nelson Voted To Raise Taxes On Income Above \$1 Million. “Motion to invoke cloture (thus limiting debate) on the Reid, D-Nev., motion to concur in the House amendment to the Senate amendment with a further Schumer, D-N.Y., substitute amendment no. 4728 that would generally make permanent the 2001- and 2003-enacted tax cuts on income up to \$1 million. The extensions would include current lower tax rates for capital gains and dividends, elimination of the ‘marriage penalty’ and an expansion of the increased child tax credit. It also would extend unemployment insurance benefits for one year.” (H.R. 4853, Roll Call Vote #259: Motion rejected by a vote of 53-37: D 52-4; R 0-32; I 1-1, 12/4/10, Nelson Voted Yea)

Nelson Voted Against Permanently Extending The 2001 And 2003 Bush Tax Cut Rates For All Income Levels, Against A Permanent Repeal Of The Death Tax, And Against Permanent Exemptions From The AMT

In December 2010, Nelson Voted Against A Motion To Permit Consideration Of A Substitute Amendment That Would Permanently Extend 2001 And 2003 Tax Rates For All Income Levels, And Provide For The Permanent Higher Exemptions From The AMT And The Permanent Repeal Of The Estate Tax. “DeMint, R-S.C., motion to suspend Rule 22 to permit the consideration of a DeMint substitute amendment no. 4804 that would permanently extend 2001 and 2003 tax rates for all income levels. It also would provide for the permanent higher exemptions from the alternative minimum tax and permanent repeal of the estate tax.” (H.R. 4853, Roll Call Vote #274: Motion rejected by a vote of 37-63: D 1-55; R 36-6; I 0-2, 12/15/10, Nelson Voted Nay)

2009 Votes

In 2009, Nelson Voted At Least 11 Times In Favor Of Higher Taxes And Fees

Nelson Voted Against An Amendment That Would Make Permanent A Number Of Tax Reductions Scheduled To Expire In 2011, Including The 15 Percent Rate On Dividends And Capital Gains, So-Called Marriage Penalty Relief And The \$1,000 Per-Child Tax Credit. It Would Repeal The AMT, Reduce The Top Business Tax Rate From 35 To 25 Percent And Repeal The Death Tax For Estates Under \$5 Million. “DeMint, R-S.C., motion to waive Budget Act with respect to the Baucus, D-Mont., point of order against the DeMint substitute amendment no. 168 to the Reid, D-Nev., substitute amendment no. 98. The DeMint amendment would make permanent a number of tax reductions scheduled to expire in 2011, including the 15 percent rate on dividends and capital gains, so-called marriage penalty relief, and the \$1,000-per-child tax credit. It would repeal the alternative minimum tax, reduce the top business tax rate from 35 percent to 25 percent, and repeal the estate tax for estates under \$5 million. The substitute would provide \$901.7 billion for tax cuts and additional spending to stimulate the economy, including a provision to exempt additional taxpayers from the alternative minimum tax in 2009. It also would provide \$27 billion to extend and expand federal unemployment insurance through Dec. 31, 2009, \$87 billion to reimburse state Medicaid programs, \$27.1 billion for highway programs, \$19.5 billion for school construction and \$14.4 billion for renewable energy research and development.” (H.R. 1, Roll Call Vote #38: Motion rejected 36-61: R 36-4; D 0-55; I 0-2, 2/4/09, Nelson Voted Nay)

Nelson Voted Against Repealing The 1993 Tax Increase On Social Security Benefits

In February 2009, Nelson Voted Against Repealing For One Year The 1993 Tax Increase On Social Security Benefits. “Bunning, R-Ky., motion to waive the Budget Act with respect to the Baucus, D-Mont., point of order against the Bunning amendment no. 242 to the Reid, D-Nev.,

substitute amendment no. 98. The Bunning amendment would repeal the 1993 tax increase on Social Security benefits for one year, effective Dec. 31, 2008. It would be offset by various cuts in the bill, except those designated for the Department of Veterans Affairs. The substitute would provide \$901.7 billion for tax cuts and additional spending to stimulate the economy, including a provision to exempt additional taxpayers from the alternative minimum tax in 2009. It also would provide \$27 billion to extend and expand federal unemployment insurance through Dec. 31, 2009, \$87 billion to reimburse state Medicaid programs, \$27.1 billion for highway programs, \$19.5 billion for school construction and \$14.4 billion for renewable energy research and development.” (H.R. 1, Roll Call Vote #43: Motion rejected 39-57: R 37-2; D 2-53; I 0-2, 2/4/09, Nelson Voted Nay)

Nelson Voted Against Hundreds Of Billions Of Dollars In Tax Cuts, Including Income Tax Reductions And Corporate Tax Breaks

In February 2009, Nelson Voted Against The McCain Substitute Amendment, Which Would Provide \$421 Billion In Tax Cuts And Additional Spending, Including Income Tax Reductions And Corporate Tax Breaks. “McCain, R-Ariz., motion to waive the Budget Act with respect to the Baucus, D-Mont., point of order against the McCain substitute amendment no. 364 to the Reid, D-Nev., substitute amendment no. 98. The McCain substitute would provide \$421 billion in tax cuts and additional spending, including \$275 billion in income tax reductions and corporate tax breaks, \$32 billion in spending and tax breaks aimed at preventing foreclosures and stimulating the housing market, and \$45 billion in transportation infrastructure investments. It would extend eligibility for extended unemployment insurance benefits until Dec. 31, 2009. The Reid substitute would provide more than \$900 billion for tax cuts and additional spending to stimulate the economy, including a provision to exempt additional taxpayers from the alternative minimum tax in 2009. It also would provide \$27 billion to extend and expand federal unemployment insurance through Dec. 31, 2009, \$87 billion to reimburse state Medicaid programs, \$27.1 billion for highway programs, \$19.5 billion for school construction and \$14.4 billion for renewable energy research and development.” (H.R. 1, Roll Call Vote #45: Motion rejected 40-57: R 40-0; D 0-55; I 0-2, 2/5/09, Nelson Voted Nay)

Nelson Voted Against Reducing The 10 and 15 Percent Tax Rates To Five And 10 Percent For Two Years

Nelson Voted Against An Amendment That Would Reduce The Marginal Income Tax Rate For Two Years From 15 Percent To 10 Percent And 10 Percent To 5 Percent. “Ensign, R-Nev., motion to waive the Budget Act with respect to the Baucus, D-Mont., point of order against the Ensign substitute amendment no. 353 to the Reid, D-Nev., substitute amendment no. 98. The Ensign substitute would strike the underlying stimulus provisions and replace it with provisions that focus on housing and taxes. It would require the Treasury to establish a homeowner security program. Refinanced mortgages that met conforming loan limits would be guaranteed a 30-year interest rate of 4 percent to 4.5 percent. It would reduce the marginal income tax rate for two years from 15 percent to 10 percent and 10 percent to 5 percent. It would extend bonus depreciation for 2009, provide a tax credit to businesses that hire veterans, and provide a one-time tax credit for homebuyers of \$15,000 or 10 percent the purchase price of a principal residence, whichever is lower. The Reid substitute would provide more than \$900 billion for tax cuts and additional spending to stimulate the economy, including a provision to exempt additional taxpayers from the alternative minimum tax in 2009. It also would provide \$27 billion to extend and expand federal unemployment insurance through Dec. 31, 2009, \$87 billion to reimburse state Medicaid programs, \$27.1 billion for highway programs, \$19.5 billion for school construction and \$14.4 billion for renewable energy research and development.” (H.R. 1, Roll Call Vote #48: Motion rejected 35-62: R 35-5; D 0-55; I 0-2, 2/5/09, Nelson Voted Nay)

Nelson Voted Against Reducing The 10 And 15 Percent Tax Rates To Five And 10 Percent And Extending AMT Relief For Two Years

Nelson Voted Against An Amendment That Would Reduce The 10 Percent And 15 Percent Tax Rates To 5 And 10 Percent In 2009, And Extend AMT Relief In 2009 And 2010. “Thune, R-S.D., motion to waive the Budget Act with respect to the Baucus, D-Mont., point of order against the Thune substitute amendment no. 197 to the Reid, D-Nev., substitute amendment no. 98. The Thune substitute would replace the underlying stimulus with tax provisions. It would reduce the 10 percent and 15 percent tax rates to 5 percent and 10 percent in 2009, extend alternative minimum tax relief in 2009 and 2010, provide \$124 billion for job creation programs and \$34 billion in targeted spending, and extend and expand the homebuyer credit. The Reid substitute would provide more than \$900 billion for tax cuts and additional spending to stimulate the economy, including a provision to exempt additional taxpayers from the alternative minimum tax in 2009. It also would provide \$27 billion to extend and expand federal unemployment insurance through Dec. 31, 2009, \$87 billion to reimburse state Medicaid programs, \$27.1 billion for highway programs, \$19.5 billion for school construction and \$14.4 billion for renewable energy research and development.” (H.R. 1, Roll Call Vote #49: Motion rejected 37-60: R 37-3; D 0-55; I 0-2, 2/5/09, Nelson Voted Nay)

Nelson Voted Against An Across-The-Board Tax Rebate For Individuals With AGIs Below \$250,000

Nelson Voted Against An Across-The-Board Tax Rebate Available For The 2009 Tax Years Eligible To Individuals Who Filed Tax Returns In 2007 With AGIs Below \$250,000. “Thune, R-S.D., motion to waive the Budget Act with respect to the Baucus, D-Mont., point of order against the Thune amendment no. 538 to the Reid, D-Nev., substitute amendment no. 98. The Thune amendment would replace the underlying text with an across-the-board tax rebate available for the 2009 tax year. Individuals who filed tax returns in 2007 with an adjusted gross income below \$250,000 would be eligible. The rebate would provide \$5,143 for single filers and \$10,286 for joint filers. As introduced, the substitute would provide more than \$884.5 billion for tax cuts and additional spending to stimulate the economy, including a provision to exempt additional taxpayers from the alternative minimum tax in 2009. It also would provide \$27 billion to extend and expand federal unemployment insurance through Dec. 31, 2009, \$87 billion to reimburse state Medicaid programs, \$27.1 billion for highway programs, \$19.5 billion for school construction and \$14.4 billion for renewable energy research and development.” (H.R. 1, Roll Call Vote #58: Motion rejected 35-61: R 35-4; D 0-55; I 0-2, 2/7/09, Nelson Voted Nay)

Nelson Voted Against An Extension Of The 2001 And 2003 Bush Tax Cuts And An Overhaul Of The Tax Code

Nelson Voted Against An Amendment That Would Assume An Extension Of The 2001 And 2003 Tax Cuts And Allow An Overhaul Of The Tax Code. “McCain, R-Ariz., substitute amendment no. 822 that would allow up to \$17.5 trillion in discretionary spending for fiscal 2010 to 2015. It would call for an increase of \$190 billion for defense spending and \$25 billion for veterans programs. The substitute would assume an extension of the 2001 and 2003 tax cuts. It would allow a deficit-neutral increase in the discretionary spending cap to allow for the creation of a commission to retool Medicare, Medicaid and Social Security to find savings. It would also allow deficit-neutral discretionary increases for a health care overhaul, benefits for disabled military retirees and their families, and an overhaul of the tax code.” (S. Con. Res. 13, Roll Call Vote #129: Rejected 38-60: R 38-3; D 0-55; I 0-2, 4/2/09, Nelson Voted Nay)

Nelson Voted Against AMT Relief For Millions Of Taxpayers Through FY 2014

Nelson Voted Against An Amendment That Would Prevent The AMT From Applying To Millions Of Additional Taxpayers Through Fiscal 2014. “Grassley, R-Iowa, amendment no. 950 that would adjust the resolution to allow for legislation that would prevent the alternative minimum tax from applying to millions of additional taxpayers through fiscal 2014.” (S. Con. Res. 13, Roll Call Vote #139: Rejected 40-58: R 39-2; D 1-54; I 0-2, 4/2/09, Nelson Voted Nay)

Nelson Voted To Allow The Bush Tax Cuts To Expire For Incomes Above \$250,000, And To Institute A 45 Percent Death Tax With An Exemption Level Of \$3.5 Million

In April 2009, Nelson Voted For Obama’s FY 2010 Budget, Which Would Have Allowed The Bush Tax Cuts To Expire On Incomes Above \$250,000 And Would Have Instituted A 45 Percent Death Tax With An Exemption Level Of \$3.5 Million. Adoption of the conference report on the concurrent resolution that would allow up to \$1.086 trillion in non-emergency discretionary spending for fiscal 2010, plus \$130 billion in fiscal 2010 for operations in Iraq and Afghanistan. It would assume \$764 billion in tax cuts over five years, including an extension of the 2001 and 2003 tax cuts for households earning less than \$250,000 annually, a three-year adjustment to prevent additional taxpayers from paying the alternative minimum tax and a permanent extension of the 2009 estate tax levels. It includes reconciliation instructions to House and Senate committees to report a total of \$2 billion in savings, presumably from health care and student loan programs, by Oct. 15. It would create a deficit-neutral reserve fund for health care and climate change legislation. (S Con Res 13, Roll Call Vote #173, 4/29/09; Nelson voted Yea)

Nelson Voted Against Providing That None Of The Provisions In Obamacare Could Result In Tax Increases For Individuals With Agis Of Less Than \$200,000, And Married Individuals With Agis Of Less Than \$250,000

Nelson Voted Against A Motion To Commit The Health Care Overhaul Bill To The Finance Committee With Instructions That It Be Reported Back With Changes That Would Provide That No Provisions Of The Measure Could Result In A Federal Tax Increase For Individuals With Adjusted Gross Incomes Of Less Than \$200,00 And Married Individuals With AGIs Of Less Than \$250,000. “Crapo, R-Idaho, motion to commit the bill to the Finance Committee with instructions that it be reported back with changes that would provide that no provisions of the measure could result in a federal tax increase for individuals with adjusted gross incomes of less than \$200,000 and married individuals with adjusted gross incomes of less than \$250,000.” (H.R. 3590, Roll Call Vote #376: Motion rejected 45-54: R 40-0; D 5-52; I 0-2, 12/15/09, Nelson Voted Nay)

Nelson Voted For The Senate Obamacare Bill, Which Imposed The Individual Mandate, A 40 Percent ‘Cadillac’ Tax, And Hiked Medicare Payroll Taxes For Some Families

In December 2009, Nelson Voted To Pass The Senate Health Care Overhaul Bill, Which Imposed A 40 Percent Tax On Insurance Companies That Provide “Cadillac” Health Care Plans And Hiked Medicare Payroll Taxes For Some Families. “Passage of the bill, as amended, that would overhaul the nation's health insurance system and require most individuals to buy health insurance by 2014. It would create a system of national private insurance plans supervised by the Office of Personnel Management and create state-run marketplaces for purchasing health insurance. Those that do not obtain coverage would be subject to an excise tax. Excluded from the mandate would be those exempt from filing income tax and others with a hardship waiver, religious objection

or those who cannot afford coverage. Employers with 50 or more workers would have to provide coverage or pay a fine if any employee gets a subsidized plan on the exchange. The bill would provide tax credits to certain small businesses for providing coverage and provide subsidies to individuals making up to four times the federal poverty level, excluding illegal immigrants. It would bar the use of federal funds to pay for abortions in the new programs created under the bill, except in the cases of rape, incest or if the woman's life is in danger. It would bar insurance companies from denying coverage based on pre-existing medical conditions beginning in 2014, and also bar them from dropping coverage of people who become ill. It would expand eligibility for Medicaid, shrink the coverage gap under the Medicare Part D prescription drug program and create an advisory board to reduce the per capita growth rate in Medicare spending.” (H.R. 3590, Roll Call Vote #396: Passed 60-39; R 0-39; D 58-0; I 2-0, 12/24/09, Nelson Voted Yea; Alan Silverleib, “Senate Approves Health Care Reform Bill,” CNN, 12/24/09)

110th Congress (2007 – 2008)

During The 110th Congress, Nelson Voted At Least 21 Times In Favor Of Higher Taxes And Fees

2008 Votes

In 2008, Nelson Voted At Least Nine Times In Favor Of Higher Taxes And Fees

Nelson Voted Against Extending Certain 2001 And 2003 Bush Tax Cuts, Including The College Tuition Deduction And The Income Tax Rate Structure

In March 2008, Nelson Voted Against Allowing For The Extension Of Certain 2001 And 2003 Tax Cuts, Including The College Tuition Deduction, As Well As The Income Tax Rate Structure. “Graham, R-S.C., amendment no. 4170 that would adjust the resolution to allow for the extension of certain 2001 and 2003 tax cuts, including the college tuition deduction, as well as the income tax rate structure. It would adjust the resolution to allow the estate tax exemption to be raised to \$5 million and the maximum estate tax rate to be set at 35 percent.” (S. Con. Res. 70, Roll Call Vote #43: Rejected 47-52; R 47-2; D 0-48; I 0-2, 3/13/08, Nelson Voted Nay)

Nelson Voted At Least Twice Against Reducing the AMT from 28 Percent To 24 Percent

In March 2008, Nelson Voted Against Adjusting The Fiscal 2009 Budget Resolution To Allow For A Reduction In The Individual AMT From Its Current Two-Rate Structure To The 24 Percent Rate That Was In Effect Prior To 1993. “Specter, R-Pa., amendment no. 4189 that would adjust the resolution to allow for a reduction in the individual alternative minimum tax from its current two-rate structure of 26 percent and 28 percent to the 24 percent rate that was in effect prior to 1993. The revenue loss would not be offset.” (S. Con. Res. 70, Roll Call Vote #45: Rejected 49-50; R 47-1; D 2-47; I 0-2, 3/13/08, Nelson Voted Nay)

In March 2008, Nelson Voted Against Adjusting The Fiscal 2009 Budget Resolution To Allow For A Reduction In The AMT From Its Current Two-Rate Structure To The 24 Percent Rate That Was In Effect Prior To 1993. “Specter, R-Pa., amendment no. 4189 that would adjust the resolution to allow for a reduction in the individual alternative minimum tax from its current two-rate structure of 26 percent and 28 percent to the 24 percent rate that was in effect prior to 1993. The revenue loss would not be offset.” (S. Con. Res. 70, Roll Call Vote #48: Rejected 49-51; R 48-1; D 1-48; I 0-2, 3/13/08, Nelson Voted Nay)

Nelson Voted At Least Twice Against Locking In The Lower Estate Tax Rate Of 35 Percent

In March 2008, Nelson Voted Against Adjusting The Fiscal 2009 Budget Resolution To Allow For A \$5 Million Estate Tax Exemption And A Maximum Estate Tax Rate Of 35 Percent. “Kyl, R-Ariz., amendment no. 4191 that would adjust the resolution to allow for a \$5 million estate tax exemption and a maximum estate tax rate of 35 percent.” (S. Con. Res. 70, Roll Call Vote #50: Rejected 50-50; R 48-1; D 2-47; I 0-2, 3/13/08, Nelson Voted Nay)

In March 2008, Nelson Voted Against Adjusting The Fiscal 2009 Budget Resolution To Allow For The Maximum Estate Tax Rate To Be Set At 35 Percent And The Exemption Amount At \$5 Million. “Kyl, R-Ariz., amendment no. 4372 that would adjust the resolution to allow for the maximum estate tax rate to be set at 35 percent and the exemption amount at \$5 million.” (S. Con. Res. 70, Roll Call Vote #77: Rejected 48-50; R 47-1; D 1-47; I 0-2, 3/13/08, Nelson Voted Nay)

Note: The Estate Tax Was Scheduled To Expire In 2010, When It Would Then Snap Back To Rates And Exemptions That Were In Effect Before The 2001 And 2003 Bush Tax Cuts Were Enacted.

Nelson Voted Against Repealing The 1993 Tax Increase On Social Security Benefits

In March 2008, Nelson Voted Against Adjusting The Fiscal 2009 Budget Resolution To Allow For The Repeal Of The 1993 Tax Increase On Social Security Benefits, Offset By An Across-The-Board Cut In Discretionary Spending. “Bunning, R-Ky., amendment no. 4192 that would adjust the resolution to allow for the repeal the 1993 tax increase on Social Security benefits, offset by an across-the-board cut in discretionary spending.” (S. Con. Res. 70, Roll Call Vote #52: Rejected 47-53; R 47-2; D 0-49; I 0-2, 3/13/08, Nelson Voted Nay)

Nelson Voted In Favor Of Repealing Enacted Tax Cuts For Individuals With Incomes Of More Than \$1 Million

In March 2008, Nelson Voted To Adjust The Fiscal 2009 Budget Resolution To Assume A Repeal Of Enacted Tax Cuts For Individuals With Incomes Of More Than \$1 Million, With An Increase In Funding For Such Programs As Special Education. “Sanders, I-Vt., amendment no. 4218 that would adjust the resolution to assume a repeal of enacted tax cuts for individuals with incomes of more than \$1 million, with an increase in funding for programs such as special education.” (S. Con. Res. 70, Roll Call Vote #64: Rejected 43-55; R 1-47; D 40-8; I 2-0, 3/13/08, Nelson Voted Yea)

Nelson Voted Against Extending Recently Expired Tax Credits, Including Those For Research And Development, Combat Pay, Education, And Alternative Energy

In March 2008, Nelson Voted Against Adjusting The Fiscal 2009 Budget Resolution To Allow For The Extension Of Recently Expired Tax Credits Through Fiscal 2009, Including Those For Research And Development, Combat Pay, Education And Alternative Energy. “Kyl, R-Ariz., amendment no. 4348 that would adjust the resolution to allow for the extension of recently expired tax credits through fiscal 2009, including those for research and development, combat pay, education and alternative energy.” (S. Con. Res. 70, Roll Call Vote #74: Rejected 49-50; R 48-1; D 1-47; I 0-2, 3/13/08, Nelson Voted Nay)

Nelson Voted Against Including Revenue Levels Consistent With Extending The 2001 And 2003 Bush Tax Cuts Instead Of Those In The Senate-Passed And House-Passed FY 2009 Budget Resolutions

In May 2008, Nelson Voted Against Instructing Fiscal 2009 Budget Resolution Conferees To Insist On Provisions That Include Revenue Levels Consistent With The Extension Of Current Tax Rates, Rather Than The Revenue Levels In The Senate-Passed And House-Passed Budget Resolutions. “Gregg, R-N.H., motion to instruct conferees to insist on provisions that include revenue levels consistent with the extension of current tax rates, rather than the revenue levels in the Senate-passed and House-passed budget resolutions.” (S. Con. Res. 70, Roll Call Vote #131: Motion rejected 44-51: R 44-2; D 0-47; I 0-2, 5/15/08, Nelson Voted Nay)

2007 Votes

In 2007, Nelson Voted At Least 12 Times In Favor Of Higher Taxes And Fees

Nelson Voted Against Repealing The 1993 Tax Increase On Social Security Benefits, Eliminating The 85 Percent Tax Tier, And Setting The Benefits Tax Top Rate At 50 Percent

In January 2007, Nelson Voted Against Repealing The Tax Increase On Social Security Benefits Enacted In 1993, Eliminate The 85 Percent Tax Tier And Set The Benefits Tax Top Rate At 50%. “Bunning, R-Ky., motion to waive the Budget Act with respect to the Baucus, D-Mont., point of order against the Bunning amendment no. 119 to the Baucus substitute amendment no. 100. The Bunning amendment would repeal the tax increase on Social Security benefits enacted in 1993, eliminate the 85 percent tax tier and set the benefits tax top rate at 50 percent. The substitute would raise the minimum wage to \$7.25 per hour over two years and provide \$8.3 billion in small-business tax incentives. The tax provisions would be offset with revenue increases, including a \$1 million cap on the amount of executive compensation that can be tax-deferred in any year and an extension of backward restrictions on certain sale-in-lease out deals.” (H.R. 2, Roll Call Vote #28: Motion rejected 42-51: R 41-4; D 1-45; I 0-2, 1/25/07, Nelson Voted Nay)

In January 2007, Nelson Voted In Favor Of Killing An Amendment To Extend Through December 31, 2008 Three Tax Provisions Set To Expire March 31. “Baucus, D-Mont., motion to table (kill) the Kyl, R-Ariz., amendment no. 205 to the Baucus substitute amendment no. 100. The Kyl amendment would extend through Dec. 31, 2008 three tax provisions in the substitute set to expire March 31. The provisions allow 15-year recovery periods for restaurant leasehold renovations, new restaurant construction and retail improvements. It would be offset by eliminating qualified tuition tax deductions. The substitute would raise the minimum wage to \$7.25 per hour over two years and provide \$8.3 billion in small-business tax incentives. The tax provisions would be offset with revenue increases, including a \$1 million cap on the amount of executive compensation that can be tax-deferred in any year and an extension of backward restrictions on certain sale-in-lease out deals.” (H.R. 2, Roll Call Vote #32: Motion agreed to 50-42: R 3-42; D 45-0; I 2-0, 1/25/07, Nelson Voted Yea)

In March 2007, Nelson Voted Against Allowing For An Indefinite Extension Of Certain Tax Cuts Scheduled To Expire In 2010, Including The Tuition Deduction And Student Loan Interest Deduction. “Kyl, R-Ariz., amendment no. 507 that would adjust the resolution to allow for an indefinite extension of certain tax cuts scheduled to expire in 2010, including the tuition deduction and student loan interest deduction.” (S. Con. Res. 21, Roll Call Vote #83: Rejected 47-51: R 47-2; D 0-47; I 0-2, 3/21/07, Nelson Voted Nay)

Nelson Voted Against Locking In The Lower Estate Tax Rate Of 35 Percent

In March 2007, Nelson Voted Against Allowing The Estate Tax Exemption To Be Set At \$5 Million Per Estate, Indexed For Inflation, And The Top Estate Tax Rate To Be Set At 35 Percent By 2010. “Kyl, R-Ariz., amendment no. 583 that would adjust the resolution to allow the estate tax exemption to be set at \$5 million per estate, indexed for inflation, and the top estate tax rate to be set at 35 percent by 2010. It also would assume that the \$250 teacher expense deduction would be made permanent.” (S. Con. Res. 21, Roll Call Vote #102: Rejected 48-51: R 48-1; D 0-48; I 0-2, 3/23/07, Nelson Voted Nay)

Note: The Estate Tax Was Scheduled To Expire In 2010, When It Would Then Snap Back To Rates And Exemptions That Were In Effect Before The 2001 And 2003 Bush Tax Cuts Were Enacted.

In May 2007, Nelson Voted Against Instructing Fiscal 2008 Budget Resolution Conferees To Insist That The Conference Report Adjust The Budget Resolution To Allow For The Reduction Of The Estate Tax Top Marginal Rate To 35% And An Exemption That Would Shield Small Estates From Having To File Estate Tax Returns. “Kyl, R-Ariz., motion to instruct conferees to insist that the conference report adjust the budget resolution to allow for the reduction of the estate tax top marginal rate to 35 percent and an exemption that would shield small estates from having to file estate tax returns.” (S. Con. Res. 21, Roll Call Vote #159: Motion agreed to 54-41: R 46-0; D 8-39; I 0-2, 5/9/07, Nelson Voted Nay)

Nelson Voted Against Extending The 2001 Bush Tax Cuts

In March 2007, Nelson Voted Against Adjusting The Fiscal 2008 Budget Resolution To Allow For An Extension Of The 2001 Tax Cuts. “Graham, R-S.C., amendment no. 478 that would adjust the resolution to allow for the extension of 2001 tax cuts.” (S. Con. Res. 21, Roll Call Vote #107: Rejected 46-52: R 46-2; D 0-48; I 0-2, 3/23/07, Nelson Voted Nay)

Nelson Voted At Least Twice Against Repealing The AMT

In March 2007, Nelson Against Allowing For The Repeal Of The AMT. “Grassley, R-Iowa, amendment no. 471 that would adjust the resolution to allow for the repeal of the alternative minimum tax.” (S. Con. Res. 21, Roll Call Vote #108: Rejected 44-53: R 44-3; D 0-48; I 0-2, 3/23/07, Nelson Voted Nay)

In July 2007, Nelson Voted Against Repealing The AMT. “Kyl, R-Ariz., motion to waive the Budget Act with respect to the Conrad, D-N.D., point of order against the Kyl amendment no. 2353 to the Kennedy, D-Mass., substitute amendment no. 2327. The Kyl amendment would repeal the alternative minimum tax. The substitute would cut government subsidies to student lenders by more than \$18 billion, boost the maximum Pell grant by \$700 to \$5,100 next year and \$5,400 by 2011, and establish a new "Promise" grant for the neediest Pell recipients. It also would cap student loan repayments at 15 percent of discretionary income.” (H.R. 2669, Roll Call Vote #271: Motion rejected 47-49: R 46-1; D 1-46; I 0-2, 7/20/07, Nelson Voted Nay)

Nelson Voted Against Repealing The Death Tax

In March 2007, Nelson Voted Against Allowing For The Repeal Of The Estate Tax. “DeMint, R-S.C., amendment no. 578 that would adjust the resolution to allow for the repeal of the estate tax.” (S. Con. Res. 21, Roll Call Vote #109: Rejected 44-55: R 44-5; D 0-48; I 0-2, 3/23/07, Nelson Voted Nay)

Nelson Voted At Least Twice Against Reducing the AMT from 28 Percent To 24 Percent

In March 2007, Nelson Voted Against Allowing For The Reduction Of The AMT To 24 Percent From 28 Percent. “Lott, R-Miss., amendment no. 606 that would adjust the resolution to allow for the reduction of the alternative minimum tax rate to 24 percent from 28 percent.” (S. Con. Res. 21, Roll Call Vote #113: Rejected 49-50: R 48-1; D 1-47; I 0-2, 3/23/07, Nelson Voted Nay)

In August 2007, Nelson Voted Against Reducing The AMT To 24 Percent From The Current Two-Tiered Rate Structure Of 26 Percent And 28 Percent. “Specter, R-Pa., motion to waive the Budget Act with respect to the Baucus, D-Mont., point of order against the Specter amendment no. 2557, to the Baucus substitute amendment no. 2530. The Specter amendment would reduce the alternative minimum tax rate to 24 percent from the current two-tiered rate structure of 26 percent and 28 percent. The substitute would replace the small business tax provisions in the underlying bill. It would reauthorize the State Children's Health Insurance Program at \$60.2 billion over five years, expanding the program by \$35.2 billion. To offset the cost of the expansion, it would increase the cigarette tax to \$1 per pack and raise taxes on other tobacco products. The substitute would cap eligibility for children at three times the poverty level.” (H.R. 976, Roll Call Vote #295: Motion rejected 47-52: R 46-3; D 1-47; I 0-2, 8/2/07, Nelson Voted Nay)

Nelson Voted Against Extending The 10 Percent Tax Bracket For Individuals Earning Less Than \$15,000 Per Year, A Student Loan Deduction, An Adoption Tax Credit, And Lower Marginal Rates On Families And Small Businesses

In May 2007, Nelson Voted Against Instructing Fiscal 2008 Budget Resolution Conferees To Adjust The Budget Resolution To Allow For An Extension Of The 10 Percent Tax Bracket For Individuals Earning Less Than \$15,000 Per Year, A Deduction For Student Loans, An Adoption Tax Credit And Lower Marginal Tax Rates On Families And Small Businesses. “Gregg, R-N.H., motion to instruct conferees to insist that the conference report adjust the budget resolution to allow for an extension of the 10 percent tax bracket for individuals earning less than \$15,000 per year, a deduction for student loans, an adoption tax credit and lower marginal tax rates on families and small businesses.” (S. Con. Res. 21, Roll Call Vote #161: Motion rejected 44-51: R 44-2; D 0-47; I 0-2, 5/9/07, Nelson Voted Nay)

109th Congress (2005 – 2006)

During The 109th Congress, Nelson Voted At Least 25 Times In Favor Of Higher Taxes And Fees

2006 Votes

In 2006, Nelson Voted At Least 13 Times In Favor Of Higher Taxes And Fees

In 2006, Nelson Voted At Least 10 Times To End Certain Corporate Tax Breaks

Nelson Voted To Increase Discretionary Spending In The Budget By \$6.3 Billion To Allow For A Restoration Of Education Program Cuts And An Increase In The Pell Grant Award To Be Offset By Ending Certain Corporate Tax Breaks. Kennedy, D-Mass., amendment no. 3028 that would increase the discretionary spending limit in the budget by \$6.3 billion to allow for a restoration of education program cuts and an increase in the maximum Pell Grant award to \$4,500. The additional spending would be offset by ending certain corporate tax breaks. (S. Con. Res. 83, Roll Call Vote #39: Rejected 50-50; R 5-50; D 44-0; I 1-0, 3/14/06, Nelson Voted Yea)

Nelson Voted To Increase The Discretionary Spending Limit By \$1 Billion To Allow A Restoration Of Fiscal 2004 Funding Levels For The Community Development Block Grant Program, To Be Offset By Ending Certain Corporate Tax Breaks. Murray, D-Wash., amendment no. 3063 that would increase the discretionary spending limit by \$1 billion to allow a restoration of fiscal 2004 funding levels for the Community Development Block Grant program. It would be offset by ending certain corporate tax breaks. (S. Con. Res. 83, Roll Call Vote #43: Rejected 45-53; R 1-53; D 43-0; I 1-0, 3/15/06, Nelson Voted Yea)

Nelson Voted To Increase The Discretionary Spending Limit To Provide Interoperable Communications Equipment For Emergency Responders To Be Offset By Ending Certain Corporate Tax Breaks And Increasing Tax Enforcement. Stabenow, D-Mich., amendment no. 3056 that would increase the discretionary spending limit by \$5 billion to provide interoperable communications equipment for emergency responders. It would be offset by ending certain corporate tax breaks and increasing tax enforcement. (S. Con. Res. 83, Roll Call Vote #45: Rejected 43-55; R 0-54; D 42-1; I 1-0, 3/15/06, Nelson Voted Yea)

Nelson Voted To Increase The Discretionary Spending Limit By \$965 Million To Increase Funding For Port Security To Be Offset By Ending Certain Corporate Tax Breaks. Menendez, D-N.J., amendment no. 3054 that would increase the discretionary spending limit by \$965 million to increase funding for port security, including additional inspections and research and development. The spending would be offset by ending certain corporate tax breaks. (S. Con. Res. 83, Roll Call Vote #47: Rejected 43-53; R 0-53; D 42-0; I 1-0, 3/15/06, Nelson Voted Yea)

Nelson Voted To Raise The Discretionary Spending Limit By \$550 Million To Allow For Additional Funding To Amtrak To Be Offset By Ending Certain Corporate Tax Breaks. Byrd, D-W.Va., amendment no. 3086 that would raise the discretionary spending limit by \$550 million to allow for additional funding to Amtrak. It would offset the increase by ending certain corporate tax breaks. (S. Con. Res. 83, Roll Call Vote #51: Rejected 44-53; R 1-53; D 42-0; I 1-0, 3/15/06, Nelson Voted Yea)

Nelson Voted To Raise The Discretionary Spending Limit To Allow An Increase In Funding For LIHEAP To Be Offset By Eliminating Certain Corporate Tax Breaks. Reed, D-R.I., amendment no 3074 that would raise the discretionary spending limit by \$3.3 billion to allow an increase in funding for the Low Income Home Energy Assistance Program (LIHEAP). It would be offset by eliminating certain corporate tax breaks. (S. Con. Res. 83, Roll Call Vote #57: Adopted 51-49; R 6-49; D 44-0; I 1-0, 3/16/06, Nelson Voted Yea)

Nelson Voted To Raise The Discretionary Spending Limit To Allow Additional Funding For The Civil Works Programs Of The Corps Of Engineers And Other Services And

Programs To Be Offset By Eliminating Certain Corporate Tax Breaks. Sarbanes, D-Md., amendment no. 3103 that would raise the discretionary spending limit by \$2.9 billion to allow additional funding for the civil works programs of the Corps of Engineers, the Federal Water Pollution Control State Revolving Fund, the National Park Service, the Forest Service, the National Oceanic and Atmospheric Administration, federal conservation programs and other natural resource programs. It would be offset by eliminating certain corporate tax breaks. (S. Con. Res. 83, Roll Call Vote #60: Rejected 48-49; R 5-49; D 42-0; I 1-0, 3/16/06, Nelson Voted Yea)

Nelson Voted To Increase The Discretionary Spending Limit By \$1 Billion To Allow Additional Funding For Various Tribal Programs To Be Offset By Eliminating Certain Corporate Tax Breaks. Dorgan, D-N.D., amendment no. 3102 that would increase the discretionary spending limit by \$1 billion to allow additional funding for various tribal programs. It would be offset by eliminating certain corporate tax breaks. (S. Con. Res. 83, Roll Call Vote #61: Rejected 42-56; R 0-55; D 41-1; I 1-0, 3/16/06, Nelson Voted Yea)

Nelson Voted To Raise The Discretionary Spending Cap To Allow For Additional Funding For Title I Education Grants To Be Offset By Eliminating Certain Corporate Tax Breaks. Akaka, D-Hawaii, amendment no. 3071 that would raise the discretionary spending cap by \$3 billion to allow for additional funding for Title I education grants. It would be offset by eliminating certain corporate tax breaks. (S. Con. Res. 83, Roll Call Vote #64: Rejected 49-51; R 4-51; D 44-0; I 1-0, 3/16/06, Nelson Voted Yea)

Nelson Voted To Raise The Discretionary Spending Limit By Approximately \$2 Billion To Allow For Increased Funding For Agriculture Programs To Be Offset By Eliminating Certain Corporate Tax Breaks. Lincoln, D-Ark., amendment no. 3106 that would raise the discretionary spending limit by approximately \$2 billion to allow for increased funding for agriculture programs. It would be offset by eliminating certain corporate tax breaks. (S. Con. Res. 83, Roll Call Vote #66: Rejected 48-52; R 3-52; D 44-0; I 1-0, 3/16/06, Nelson Voted Yea)

Nelson Voted In Favor Of \$7.2 Billion In New Taxes

Nelson Voted To Assume \$7.2 Billion In New Taxes And Raise The Discretionary Spending Limit To Allow For An Additional \$3.5 Billion In Authorized Energy Programs, More Funding For LIHEAP, And Other Provisions. Bingaman, D-N.M., amendment no. 3039 that would raise the discretionary spending limit by \$4 billion to allow for an additional \$3.5 billion in authorized energy programs, an extra \$500 million for the Low Income Home Energy Assistance Program, and the extension of the renewable energy production tax credit and the clean renewable energy bonds program. It would be offset by assuming \$7.2 billion in new taxes, part of which would go toward deficit reduction. (S. Con. Res. 83, Roll Call Vote #42: Rejected 46-54; R 3-52; D 42-2; I 1-0, 3/14/06, Nelson Voted Yea)

In 2006, Nelson Voted At Least Twice To Eliminate Tax Breaks For Individuals With Annual Incomes Of More Than \$1 Million

Nelson Voted To Raise The Discretionary Spending Limit To Allow Additional Funding For After-School Programs To Be Offset By Eliminating Tax Breaks For Individuals With An Annual Incomes Of More Than \$1 Million. Boxer, D-Calif., amendment no. 3105 that would raise the discretionary spending limit by \$750 million to allow additional funding for after-school programs. It would be offset by eliminating tax breaks for individuals with annual incomes of more than \$1 million. (S. Con. Res. 83, Roll Call Vote #69: Rejected 43-57; R 1-54; D 41-3; I 1-0, 3/16/06, Nelson Voted Yea)

Nelson Voted Against Killing An Amendment To Eliminate Certain Tax Breaks For Individuals With Annual Incomes Of More Than \$1 Million To Create A Homeland Security Trust Fund To Implement The Recommendations Of The Sept. 11 Commission. Stevens, R-Alaska, motion to table (kill) the Biden, D-Del., amendment no. 4975 that would create a homeland security trust fund to implement the recommendations of the Sept. 11 commission. It would be offset by eliminating certain tax breaks for individuals with annual incomes of more than \$1 million. (H.R. 4954, Roll Call Vote #244: Motion agreed to 57-41: R 54-0; D 3-40; I 0-1, 9/13/06, Nelson Voted Nay)

2005 Votes

In 2005, Nelson Voted At Least 12 Times In Favor Of Higher Taxes And Fees

Nelson Voted Against Providing Several Tax Cuts For Small Businesses. Santorum, R-Pa., amendment no. 27 that would raise the minimum wage from \$5.15 to \$6.25 over 18 months in two 55-cent increments. It also would provide several tax cuts for small businesses. (S. 256, Roll Call Vote #27: Rejected 38-61: R 38-17; D 0-43; I 0-1, 3/7/05, Nelson Voted Nay)

Nelson Voted In Favor Of Increasing Education Funding By \$4.75 Billion, Reducing The Federal Debt By \$4.75 Billion And Offsetting The Spending By A \$9.5 Billion Reduction In Tax Cuts. Bingaman, D-N.M., amendment no. 143 that would increase education funding for fiscal 2006 by \$4.75 billion, restoring it to fiscal 2005 levels, and reduce the federal debt by \$4.75 billion. It would be offset by a \$9.5 billion reduction in tax cuts. (S. Con. Res. 18, Roll Call Vote #45: Rejected 44-49: R 3-49; D 40-0; I 1-0, 3/14/05, Nelson Voted Yea)

Nelson Voted To Increase Funding For First Responder Programs By \$1.6 Billion In Fiscal 2006 And Reduce The Federal Debt By \$1.6 Billion, To Be Offset By A \$3.2 Billion Reduction In Tax Reconciliation Provisions. Stabenow, D-Mich., amendment no. 147 that would increase funding for first responder programs by \$1.6 billion in fiscal 2006 and reduce the federal debt by \$1.6 billion. It would be offset by a \$3.2 billion reduction in tax reconciliation provisions. (S. Con. Res. 18, Roll Call Vote #50: Rejected 46-54: R 1-54; D 44-0; I 1-0, 3/15/05, Nelson Voted Yea)

In March 2005, Nelson Voted To Reinstate Two Provisions Of The Tax Code For Deficit Reduction

Nelson Voted To Reinstate Two Provisions Of The Tax Code And Use \$7.46 Billion In Increase Funding Under The Perkins Vocational And Technical Education Act And The Remainder To Reduce The Deficit. Harkin, D-Iowa, amendment no. 172 that would reinstate two provisions of the tax code and use \$7.46 billion to increase funding under the Perkins Vocational and Technical Education Act and the remainder to reduce the deficit. (S. Con. Res. 18, Roll Call Vote #61: Rejected 44-56: R 1-54; D 42-2; I 1-0, 3/17/05, Nelson Voted Yea)

In 2005, Nelson Voted Repeatedly In Favor Of Reducing Tax Cuts

Nelson Voted To Increase The Discretionary Spending Limit By \$1 Billion And Decrease The Five-Year Tax Cut Reconciliation Instruction Figure By \$2 Billion. Biden, D-Del., amendment no. 239 that would increase the discretionary spending limit by \$1 billion and decrease the five-year tax cut reconciliation instruction figure by \$2 billion. It would increase funding for the Office of Community Oriented Policing Services (COPS) by \$1 billion and use \$1 billion to reduce the deficit. (S. Con. Res. 18, Roll Call Vote #70: Rejected 45-55: R 0-55; D 44-0; I 1-0, 3/17/05, Nelson Voted Yea)

Nelson Voted For An Amendment That Would Reduce The Five-Year Tax Cut Reconciliation Instructions By \$198 Million And Increase The Discretionary Spending Limit In The Budget By \$36 Million. Clinton, D-N.Y., amendment no. 244 that would reduce the five-year tax cut reconciliation instructions by \$198 million and increase the discretionary spending limit in the budget by \$36 million. It also would express the sense of the Senate that \$1 billion should be used for family planning programs, such as teen pregnancy prevention. (S. Con. Res. 18, Roll Call Vote #75: Rejected 47-53; R 3-52; D 43-1; I 1-0, 3/17/05, Nelson Voted Yea)

Nelson Voted For An Amendment That Would Decrease The Five-Year Tax Cut Reconciliation Instruction Figure By \$3.2 Billion And Increase The Discretionary Spending Limit In The Budget By \$1 Billion To Increase Spending For Tribal Programs And Reduce The Deficit. Dorgan, D-N.D., amendment no. 211 that would decrease the five-year tax cut reconciliation instruction figure by \$3.2 billion and increase the discretionary spending limit in the budget by \$1 billion. The funds would be used to increase spending for tribal programs and reduce the deficit. (S. Con. Res. 18, Roll Call Vote #78: Rejected 45-55; R 0-55; D 44-0; I 1-0, 3/17/05, Nelson Voted Yea)

In April 2005, Nelson Voted Against Budget Resolution With \$70 Billion In Tax Cuts

Nelson Voted Against Adopting The Conference Report On The Concurrent Resolution To Set Spending And Revenue Targets, Including \$70 Billion In Tax Cuts. Adoption of the conference report on the concurrent resolution that would set broad spending and revenue targets for five years, limit discretionary spending to \$843 billion in fiscal 2006, and provide instructions for reconciliation bills that would achieve \$70 billion in tax cuts and \$34.7 billion in savings to mandatory programs, including \$10 billion in Medicaid savings. (H. Con. Res. 95, Roll Call Vote #114: Other 52-47: R 52-3; D 0-43; I 0-1, 4/28/05, Nelson Voted Nay)

In November 2005, Nelson Voted To Only Extend Some Expiring Tax Cuts

Nelson Voted To Only Extend The Tax Cuts That Expire In 2005, Offsetting The Cost By Altering Other Tax Provisions. Conrad, D-N.D., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against Conrad amendment no. 2602. The Conrad amendment would extend only the tax cuts that expire in 2005, offsetting the cost by altering other tax provisions. (S. 2020, Roll Call Vote #330: Rejected 44-55; R 2-53; D 41-2; I 1-0, 11/17/05, Nelson Voted Yea)

In November 2005, Nelson Voted At Least Twice For A 50 Percent Tax On Oil Company Profits From The Sale Of Crude Oil

Nelson Voted To Impose A Temporary 50 Percent Tax On Oil Company Profits From The Sale Of Crude Oil. Dorgan, D-N.D., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against Dorgan amendment no. 2587. The Dorgan amendment would impose a temporary 50 percent tax on oil company profits from the sale of crude oil. Funds from the tax would be used to provide a consumer tax credit for petroleum products. (S. 2020, Roll Call Vote #331: Motion rejected 35-64; R 0-55; D 34-9; I 1-0, 11/17/05, Nelson Voted Yea)

Nelson Voted To Impose A Temporary Tax On Oil Company Profits From The Sale Of Crude Oil. Schumer, D-N.Y., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Schumer amendment no. 2635. The Schumer amendment would impose a temporary tax on oil company profits from the sale of crude oil. The funds would be used to provide every taxpayer with a \$100 non-refundable tax credit for 2005 for each person in their

household. (S. 2020, Roll Call Vote #341: Motion rejected 33-65: R 0-54; D 32-11; I 1-0, 11/17/05, Nelson Voted Yea)

In November 2005, Nelson Voted To Reinststate A 39.6 Percent Tax Rate And Repeal The Lower Dividend And Capital Gains Tax Rates For Individuals With Annual Incomes Of More Than \$1 Million

Nelson Voted To Reinststate A 39.6 Percent Tax Rate For Individuals With Annual Incomes Of More Than \$1 Million And Repeal Lower Dividend And Capital Gains Tax Rates For Those Individuals Until The Budget Is Balanced. Feinstein, D-Calif., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against Feinstein amendment no. 2610. The Feinstein amendment would reinstate a 39.6 percent tax rate for individuals with annual incomes of more than \$1 million. It also would repeal lower dividend and capital gains tax rates for those individuals until the federal budget is balanced. (S. 2020, Roll Call Vote #333: Motion rejected 40-59: R 1-54; D 38-5; I 1-0, 11/17/05, Nelson Voted Yea)

108th Congress (2003 – 2004)

During The 108th Congress, Nelson Voted At Least 42 Times In Favor Of Higher Taxes And Fees

2004 Votes

In 2004, Nelson Voted At Least Six Times In Favor Of Higher Taxes And Fees

In 2004, Nelson Voted At Least Twice To Reduce Tax Breaks For Individuals Making More Than \$1 Million Per Year

Nelson Voted To Reduce Benefits Enacted In The 2001 Tax Law For Individuals Making More Than \$1 Million In Order To Increase Funding For Police, Firefighters And Other State And Local Emergency Personnel By \$15.8 Billion. Reid, D-Nev., motion to waive the Budget Act with respect to the Cochran, R-Miss., point of order against the Dodd, D-Conn., amendment no. 3604. The Dodd amendment would increase funding for police, firefighters and other state and local emergency personnel by \$15.8 billion, to be offset by reducing benefits enacted in the 2001 tax law for individuals making more than \$1 million. (H.R. 4567, Roll Call Vote #170: Motion rejected 41-53: R 1-48; D 39-5; I 1-0, 9/9/04, Nelson Voted Yea)

Nelson Voted To Reduce Tax Breaks For Taxpayers With Incomes Of More Than \$1 Million Per Year To Create A Reserve Fund For Additional Spending For Veterans' Medical Programs. Daschle, D-S.D., amendment no. 2710 that would create a reserve fund that would allow up to \$2.7 billion in additional spending for veterans' medical programs. It also would increase the amount dedicated for deficit reduction by \$2.7 billion. The spending would be offset by reducing tax breaks for taxpayers with incomes of more than \$1 million per year. (S. Con. Res. 95, Roll Call Vote #34: Rejected 44-53; R 1-50; D 42-3; I 1-0, 3/9/04, Nelson Voted Yea)

In 2004, Nelson Voted Repeatedly For General Revenue Increases To Offset New Spending

Nelson Voted To Create A Reserve Fund To Allow For An Increase Of Up To \$8.6 Billion In Education Programs And Increase The Amount Dedicated For Deficit Reduction By \$8.6 Billion To Be Offset By Revenue Increases. Murray, D-Wash., amendment no. 2719 that would create a reserve fund that would allow an increase of up to \$8.6 billion in education programs. It also would increase the amount dedicated for deficit reduction by \$8.6 billion. The spending would be offset by revenue increases. (S. Con. Res. 95, Roll Call Vote #35: Rejected 46-52; R 0-51; D 45-1; I 1-0, 3/10/04, Nelson Voted Yea)

Nelson Voted To Create A Reserve Fund To Allow Up To \$1.8 Billion In Additional Spending For Veterans' Medical Programs To Be Offset By Revenue Increases. Nelson, D-Fla., amendment no. 2745 that would create a reserve fund that would allow up to \$1.8 billion in additional spending for veterans' medical programs. The spending would be offset by revenue increases. (S. Con. Res. 95, Roll Call Vote #40: Rejected 46-51; R 0-50; D 45-1; I 1-0, 3/10/04, Nelson Voted Yea)

Nelson Voted To Eliminate \$39 Billion In Tax Breaks On Overseas Income

Nelson Voted To Strike The \$39 Billion In Tax Breaks On Overseas Income From The Bill. Hollings, D-S.C., amendment no. 3134 that would strike \$39 billion in tax breaks on overseas income from the bill. The amendment would provide for an immediate 9 percent tax deduction for domestic manufacturers. (S. 1637, Roll Call Vote #90: Rejected 23-74; R 0-50; D 22-24; I 1-0, 5/11/04, Nelson Voted Yea)

In June 2004, Nelson Voted To Increase The Top Income Tax Rate From 35 To 36 Percent To Pay For "Security And Stabilization Operations In Iraq"

Nelson Voted To Increase The Top Income Tax Rate From 35 To 36 Percent Starting In 2005 Until 2010. The Funds Would Be Made Available To Pay For Security And Stabilization Operations In Iraq. Biden, D-Del., amendment no. 3379 that would provide that the top income tax rate be increased from 35 percent to 36 percent starting in 2005 until 2010. It would provide that the funds made available by the increase be used to pay for security and stabilization operations in Iraq. (S. 2400, Roll Call Vote #130: Rejected 44-53; R 1-48; D 42-5; I 1-0, 6/17/04, Nelson Voted Yea)

2003 Votes

In 2003, Nelson Voted At Least 36 Times In Favor Of Higher Taxes And Fees

In 2003, Nelson Voted To Eliminate The Tax Cuts In The FY 2004 Budget Resolution

In March 2003, Nelson Voted To Eliminate Most Tax Cuts In The Fiscal 2004 Budget Resolution And Use The Subsequent Increased Revenues For Social Security Trust Funds. Nickles, R-Okla., motion to table (kill) the Conrad, D-N.D., amendment that would eliminate most

tax cuts in the resolution and reserve the subsequent increased revenues for Social Security trust funds. (S. Con. Res. 23, Roll Call Vote #58: Motion Agreed To 57-42; R 51-0; D 6-41; I 0-1, 3/18/03, Nelson Voted Nay)

In 2003, Nelson Voted Repeatedly To Reduce The Tax Cuts In The FY 2004 Budget Resolution

In March 2003, Nelson Voted To Reduce The Tax Cuts In The Resolution By \$17.8 Billion To Use The Funds For Debt Reduction And Education Spending. Gregg, R-N.H., motion to table (kill) the Murray, D-Wash., amendment that would reduce tax cuts in the resolution by \$17.8 billion. That amount would be spent equally on debt reduction and provisions of the 2001 education overhaul law (PL 107-110). (S. Con. Res. 23, Roll Call Vote #60: Motion Agreed To 50-48; R 49-2; D 1-45; I 0-1, 3/18/03, Nelson Voted Nay)

In March 2003, Nelson Voted To Create A \$100 Billion Reserve Fund To Cover The Costs Of Disarming Iraq By Reducing The Tax Cut. Feingold, D-Wis., amendment that would create a \$100 billion reserve fund to cover the costs of disarming Iraq, offset by a reduction in the tax cut. (S. Con. Res. 23, Roll Call Vote #67: Adopted 52-47; R 4-47; D 47-0; I 1-0, 3/21/03, Nelson Voted Yea)

In March 2003, Nelson Voted For An Amendment To Create A \$103.5 Billion Homeland Security And National Defense Reserve Fund Offset By A Reduction In Tax Cuts. Lautenberg, D-N.J., amendment that would create a \$103.5 billion homeland security and national defense reserve fund. The increase would be offset by a reduction in tax cuts. (S. Con. Res. 23, Roll Call Vote #68: Rejected 46-53; R 1-50; D 44-3; I 1-0, 3/21/03, Nelson Voted Yea)

In March 2003, Nelson Voted For An Amendment To Create A Reserve Fund To Provide \$73 Billion In Funding Increases For IDEA To Be Offset By A Reduction In Tax Cuts. Conrad, D-N.D., amendment that would create a reserve fund to provide \$73 billion in funding increases for the Individuals with Disabilities Education Act, allowing the program to reach full funding in 10 years. The increase is offset by a reduction in tax cuts. (S. Con. Res. 23, Roll Call Vote #70: Rejected 47-52; R 1-50; D 45-2; I 1-0, 3/21/03, Nelson Voted Yea)

In March 2003, Nelson Voted To Increase Spending On Homeland Security By \$3.5 Billion To Be Offset By A Reduction In The Tax Cut. Clinton, D-N.Y., amendment that would increase spending on homeland security by \$3.5 billion, including funds for first-responders. The increase would be offset by a reduction in the tax cut. (S. Con. Res. 23, Roll Call Vote #73: Rejected 48-52; R 0-51; D 47-1; I 1-0, 3/21/03, Nelson Voted Yea)

In March 2003, Nelson Voted To Increase Spending On Veterans' Programs By About \$1 Billion And Put The Same Amount Toward Deficit Reduction. The Amount Would Be Offset By A Decrease In Tax Cuts. Dorgan, D-N.D., amendment that would increase spending on veterans' programs by approximately \$1 billion and put the same amount toward deficit reduction. The amount would be offset by a decrease in tax cuts. (S. Con. Res. 23, Roll Call Vote #74: Rejected 49-51; R 1-50; D 47-1; I 1-0, 3/21/03, Nelson Voted Yea)

In March 2003, Nelson Voted To Reduce Tax Cuts In The Resolution To \$350 Billion And Put \$376 Billion Toward Deficit Reduction. Breaux, D-La., amendment that would reduce tax cuts in the resolution to \$350 billion and put \$376 billion toward deficit reduction. (S. Con. Res. 23, Roll Call Vote #76: Rejected 38-62; R 2-49; D 36-12; I 0-1, 3/21/03, Nelson Voted Yea)

In March 2003, Nelson Voted To Increase Spending On The COPS Program By \$1 Billion

In Fiscal 2004 And Put \$1 Billion Toward Deficit Reduction. The Spending Would Be Offset By A \$2 Billion Reduction In Tax Cuts. Biden, D-Del., amendment that would increase spending on Community Oriented Policing programs by \$1 billion in fiscal 2004 and put \$1 billion toward deficit reduction. The spending would be offset by a \$2 billion reduction in tax cuts. (S. Con. Res. 23, Roll Call Vote #78: Rejected 48-52; R 0-51; D 47-1; I 1-0, 3/21/03, Nelson Voted Yea)

In March 2003, Nelson Voted To Increase Spending On TRICARE By \$20.3 Billion Over 10 Years To Be Offset By A Reduction In Tax Cuts. Lincoln, D-Ark., amendment that would increase spending on the TRICARE program by \$20.3 billion over 10 years to give members of the National Guard and Reserves and their families greater access to the health care program. The increase would be offset by a reduction in tax cuts. (S. Con. Res. 23, Roll Call Vote #81: Rejected 46-51; R 0-51; D 45-0; I 1-0, 3/25/03, Nelson Voted Yea)

In March 2003, Nelson Voted For The Democrat Substitute Amendment That Would Reduce All Tax Cuts In The Fiscal 2004 Budget Resolution By \$1.24 Trillion. Conrad, D-N.D., substitute amendment that would reduce all tax cuts in the resolution by \$1.24 trillion, fund President Bush's proposed \$75 billion war supplemental bill, and increase homeland security spending by \$80 billion, spending for a Medicare prescription drug benefit by \$194 billion, spending on veterans' programs by \$13 billion and spending on transportation and infrastructure by \$71 billion. (S. Con. Res. 23, Roll Call Vote #83: Rejected 43-56; R 0-51; D 42-5; I 1-0, 3/25/03, Nelson Voted Yea)

In March 2003, Nelson Voted To Increase Spending On Unemployment Insurance By \$16.3 Billion In 2003 And 2004, Offset By A Reduction In Tax Cuts. Kennedy, D-Mass, amendment that would increase spending on unemployment insurance by \$16.3 billion in 2003 and 2004, offset by a reduction in tax cuts. The amendment would double the program's length to 26 weeks and expand it to include part-time and low-wage workers. (S. Con. Res. 23, Roll Call Vote #85: Rejected 48-51; R 0-51; D 47-0; I 1-0, 3/25/03, Nelson Voted Yea)

In March 2003, Nelson Voted To Increase Spending On Head Start By \$24 Billion And Increase Spending On After-School Programs By \$18 Billion Over 10 Years – To Be Offset By A Reduction In Tax Cuts. Dodd, D-Conn., amendment that would increase spending on Head Start programs by \$24 billion and increase spending on after-school programs by \$18 billion, both over 10 years. The increases would be offset by a reduction in tax cuts. (S. Con. Res. 23, Roll Call Vote #86: Rejected 48-51; R 0-51; D 47-0; I 1-0, 3/25/03, Nelson Voted Yea)

In March 2003, Nelson Voted To Increase Spending On The Indian Health Service By \$2.9 Billion And Provide Another \$2.9 Billion For Deficit Reduction To Be Offset By A Decrease In Tax Cuts. Daschle, D-S.D., amendment that would increase spending on the Indian Health Service by \$2.9 billion and provide another \$2.9 billion for deficit reduction. The spending would be offset by a decrease in tax cuts. (S. Con. Res. 23, Roll Call Vote #87: Rejected 48-51; R 0-51; D 47-0; I 1-0, 3/25/03, Nelson Voted Yea)

In March 2003, Nelson Voted To Increase Spending For Fire Departments And Other First Responders By \$3 Billion And Provide Another \$3 Billion For Deficit Reduction, Offset By A Reduction In Tax Cuts. Leahy, D-Vt., amendment that would increase spending for fire departments and other first responders by \$3 billion and provide another \$3 billion for deficit reduction. The spending would be offset by a reduction in tax cuts. (S. Con. Res. 23, Roll Call Vote #88: Rejected 47-51; R 0-50; D 46-1; I 1-0, 3/25/03, Nelson Voted Yea)

In March 2003, Nelson Voted To Increase Spending On Medicare By \$25 Billion Over 10

Years To Be Offset By A Reduction In Tax Cuts. Harkin, D-Iowa, amendment that would increase spending on Medicare by \$25 billion over 10 years for the purpose of reducing the geographic disparity in Medicare reimbursement payments to health care providers and hospitals. The increase would be offset by a reduction in tax cuts. (S. Con. Res. 23, Roll Call Vote #89: Rejected 49-49; R 1-49; D 47-0; I 1-0, 3/25/03, Nelson Voted Yea)

In March 2003, Nelson Voted To Increase Mandatory Child Care Spending By \$4.6 Billion Over Five Years And \$9.1 Billion Over Ten Years, To Be Offset By A Decrease In Tax Cuts. Bingaman, D-N.M., amendment that would increase mandatory child care spending by \$4.6 billion over five years and \$9.1 billion over 10 years. The spending would be offset by a decrease in tax cuts. (S. Con. Res. 23, Roll Call Vote #90: Rejected 49-50; R 1-50; D 47-0; I 1-0, 3/25/03, Nelson Voted Yea)

In March 2003, Nelson Voted To Increase Spending For Fire Department Personnel, Equipment And Hiring By \$17.5 Billion Over 10 Years To Be Offset By A Decrease In Tax Cuts. Dodd, D-Conn., amendment that would increase spending for fire department personnel, equipment and hiring by \$17.5 billion over 10 years. The spending would be offset by a decrease in tax cuts. (S. Con. Res. 23, Roll Call Vote #91: Rejected 48-50; R 0-50; D 47-0; I 1-0, 3/25/03, Nelson Voted Yea)

In March 2003, Nelson Voted To Provide For Increased Spending On First Responders By \$1 Billion In Fiscal 2003 And \$2.5 Billion In Fiscal 2004, As Well As Increased Funding For Certain Grants And \$4.5 Billion For Deficit Reduction, Offset By A Reduction In Tax Cuts. Clinton, D-N.Y., amendment that would provide for increased spending on first responders by \$1 billion in fiscal 2003 and \$2.5 billion in fiscal 2004. It would increase funding for Byrne Grants and Local Law Enforcement Block Grants by \$650 million and \$400 million respectively for fiscal 2004. It also would provide \$4.5 billion for deficit reduction. The spending would be offset by reductions in tax cuts. (S. Con. Res. 23, Roll Call Vote #92: Rejected 49-50; R 1-50; D 47-0; I 1-0, 3/25/03, Nelson Voted Yea)

In March 2003, Nelson Voted To Reduce Tax Cuts Protected By Reconciliation Instructions To \$350 Billion And Create A \$396 Billion Social Security Reserve Account. Breaux, D-La., amendment that would reduce tax cuts protected by reconciliation instructions to \$350 billion and create a \$396 billion Social Security reserve account for use in implementing future legislation to strengthen Social Security. (S. Con. Res. 23, Roll Call Vote #93: Adopted 51-48; R 3-48; D 47-0; I 1-0, 3/25/03, Nelson Voted Yea)

In March 2003, Nelson Voted To Reduce Tax Cuts To Increase Spending On Environmental And Conservation Programs By \$1.1 Billion In Fiscal 2004 And \$12.4 Billion Over 10 Years. Corzine, D-N.J., amendment that would increase spending on environmental and conservation programs by \$1.1 billion in fiscal 2004 and \$12.4 billion over 10 years. The spending would be offset by a reduction in tax cuts. (S. Con. Res. 23, Roll Call Vote #96: Rejected 47-52; R 1-50; D 45-2; I 1-0, 3/25/03, Nelson Voted Yea)

In March 2003, Nelson Voted To Increase Spending On Vocational Education Programs In The Resolution By \$326 Million In Fiscal 2004 And \$3.6 Billion Over 10 Years, Offset By A Reduction In Tax Cuts. Clinton, D-N.Y., amendment that would increase spending on vocational education programs in the resolution by \$326 million in fiscal 2004 and by \$3.6 billion over 10 years. The increase would be offset by a reduction in tax cuts. (S. Con. Res. 23, Roll Call Vote #98: Rejected 49-50; R 1-50; D 47-0; I 1-0, 3/25/03, Nelson Voted Yea)

In March 2003, Nelson Voted To Increase Spending On After-School And Vocational Programs By \$2.2 Billion In Fiscal 2004 And By \$23 Billion Over 10 Years, Offset By A

Decrease In Tax Cuts. Harkin, D-Iowa, amendment that would increase spending on after-school and vocational programs in the resolution by \$2.2 billion in fiscal 2004 and by \$24 billion over 10 years. The spending would be offset by a decrease in tax cuts. (S. Con. Res. 23, Roll Call Vote #99: Rejected 46-53: R 0-51; D 45-2; I 1-0, 3/25/03, Nelson Voted Yea)

In March 2003, Nelson Voted To Increase Spending In The Resolution On Provisions Of The Workforce Investment Act By \$678 Million, Offset By A Decrease In Tax Cuts. Cantwell, D-Wash., amendment that would increase spending in the resolution on provisions of the Workforce Investment Act by \$678 million. The spending would be offset by a decrease in tax cuts. (S. Con. Res. 23, Roll Call Vote #102: Adopted 51-48: R 3-48; D 47-0; I 1-0, 3/25/03, Nelson Voted Yea)

In March 2003, Nelson Voted To Increase Funding By \$800 Million On Global AIDS Treatment And Prevention And Programs To Fight Tuberculosis And Malaria And \$800 Million For Deficit Reduction, Offset By Reductions In Tax Cuts. Kerry, D-Mass., amendment that would increase funding by \$800 million on global AIDS treatment and prevention and programs to fight tuberculosis and malaria. It also would include \$800 million for deficit reduction. The spending would be offset by a reduction in tax cuts. (S. Con. Res. 23, Roll Call Vote #104: Rejected 47-51: R 0-51; D 46-0; I 1-0, 3/26/03, Nelson Voted Yea)

In March 2003, Nelson Voted Against Increasing Tax Cuts By Repealing The 1993 Social Security Tax Increase

In March 2003, Nelson Voted Against Increasing Tax Cuts In The Resolution By \$145.6 Billion By Repealing The 1993 Social Security Benefits Tax Increase. Bunning, R-Ky., amendment that would increase tax cuts in the resolution by \$145.6 billion by repealing the 1993 Social Security benefits tax increase. (S. Con. Res. 23, Roll Call Vote #94: Rejected 48-51: R 48-3; D 0-47; I 0-1, 3/25/03, Nelson Voted Nay)

In March 2003, Nelson Voted To Reinstate The Superfund Corporate Environmental Income Tax, And Superfund Excise Taxes On Petroleum And Various Industrial Chemicals

In March 2003, Nelson Voted To Reinstate The Superfund Corporate Environmental Income Tax And The Superfund Excise Taxes On Petroleum And Various Industrial Chemicals. Lautenberg, D-N.J., amendment that would reinstate the Superfund corporate environmental income tax and the Superfund excise taxes on petroleum and various industrial chemicals. It would increase revenue by \$1.1 billion in fiscal 2004 and by \$15.6 billion over 10 years. (S. Con. Res. 23, Roll Call Vote #97: Rejected 43-56: R 1-50; D 41-6; I 1-0, 3/25/03, Nelson Voted Yea)

In March 2003, Nelson Voted Against Extending The \$1,000 Child Tax Credit

In March 2003, Nelson Voted Against Extending A \$1,000 Child Tax Credit Until 2013. Murkowski, R-Alaska, amendment that would extend a \$1,000 child tax credit until 2013. (S. Con. Res. 23, Roll Call Vote #106: Rejected 48-52: R 47-4; D 1-47; I 0-1, 3/26/03, Nelson Voted Nay)

Nelson Voted Against Adopting The FY 2004 Budget Resolution That Called For \$350 Billion In Tax Cuts

In March 2003, Nelson Voted Against Adopting The Concurrent Resolution To Adopt An 11-Year Budget Plan Calling For A 10-Year Package With \$350 Billion In Tax Cuts, Among Other Provisions. Adoption of the concurrent resolution to adopt a 11-year budget plan that calls

for a 10-year package with \$350 billion in tax cuts, a \$400 billion Medicare overhaul and \$791 billion in discretionary spending for fiscal 2004. It includes a \$100 billion reserve fund for the cost of the war with Iraq, \$13 billion for veterans to receive concurrent disability and retirement benefits, and \$263 billion for a Social Security reserve fund. (S. Con. Res. 23, Roll Call Vote #108: Adopted 56-44: R 50-1; D 6-42; I 0-1, 3/26/03, Nelson Voted Nay)

Nelson Voted Against Adopting The Conference Report On The FY 2004 House Budget Resolution, Which Called For Up To \$550 Billion In Tax Cuts

In April 2003, Nelson Voted Against Adopting The Conference Report On The Concurrent Resolution That Would Set Broad Spending And Revenue Targets, Allowing A Tax Cut Of Up To \$550 Billion To Be Protected By Reconciliation Rules. Adoption of the conference report on the concurrent resolution that would set broad spending and revenue targets over the next 10 years. The agreement would allow a tax cut of up to \$550 billion to be protected by reconciliation rules. (H. Con. Res. 95, Roll Call Vote #134: Adopted 50-50: R 49-2; D 1-47; I 0-1, 4/11/03, Nelson Voted Nay)

Nelson Voted To Eliminate The Acceleration Of The Reduction Of The Top Income Tax Rate

In May 2003, Nelson Voted To Eliminate The Acceleration Of The Reduction Of The Top Income Tax Rate To Extend Unemployment Benefits By 26 Weeks, Along With Other Measurers. Kennedy, D-Mass., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Kennedy amendment. The Kennedy amendment would extend unemployment benefits by 26 weeks, with an additional 13 weeks for workers who have exhausted federal benefits. It also would fund unemployment compensation for part-time and low-wage workers. It would be offset by eliminating the bill's acceleration of the reduction of the top income tax rate. (S. 1054, Roll Call Vote #152: Motion Rejected 50-49: R 2-48; D 47-1; I 1-0, 5/15/03, Nelson Voted Yea)

In 2003, Nelson Voted Repeatedly To Eliminate Or Prohibit Decreases Of The Highest Income Tax Rates

In May 2003, Nelson Voted To Eliminate Dividend Tax Cuts And Decreases For The Highest Income Tax Rates. Kennedy, D-Mass., amendment that would eliminate from the bill dividend tax cuts and decreases for the highest income tax rates. (S. 1054, Roll Call Vote #173: Rejected 48-52: R 1-50; D 46-2; I 1-0, 5/15/03, Nelson Voted Yea)

In May 2003, Nelson Voted To Eliminate Provisions Excluding 10 Percent Of Dividend Income Above \$500 From Taxation And Provisions Decreasing The Top Income Tax Rate. Dodd, D-Conn., amendment that would eliminate from the bill provisions excluding 10 percent of dividend income above \$500 from taxation and provisions decreasing the top income tax rate. (S. 1054, Roll Call Vote #174: Rejected 49-50: R 1-49; D 47-1; I 1-0, 5/15/03, Nelson Voted Yea)

In 2003, Nelson Voted Repeatedly Against The 2003 Bush Tax Cuts, Which Reduced Taxes By \$350 Billion

In May 2003, Nelson Voted Against Passing A Bill To Reduce Taxes By \$350 Billion Over 11 Years. Passage of the bill that would reduce taxes by \$350 billion over 11 years. It would exempt 50 percent of dividend payments from taxation in 2003, and exempt all such income from 2004 through 2006. Businesses investing \$400,000 or less annually would be able to write off up to

\$100,000 of those expenses from 2003 through 2007. Reductions in individual income tax rates already in place would be accelerated. Taxes on corporate overseas income would be reduced by 85 percent for one year. States and localities would receive \$20 billion for fiscal relief. The child tax credit would increase to \$1,000. The measure also includes provisions to curtail the use of corporate tax shelters, including corporate inversion and expatriation, and a provision to increase the exemption amounts under the alternative minimum tax. (H.R. 2, Roll Call Vote #179: Passed 51-49: R 48-3; D 3-45; I 0-1, 5/15/03, Nelson Voted Nay)

In May 2003, Nelson Voted Against Adopting The Conference Report On The Bill To Provide \$350 Billion In Tax Breaks Over 11 Years. Adoption of the conference report on the bill that would provide \$350 billion in tax breaks over 11 years. It would provide \$20 billion in state aid that consists of \$10 billion for Medicaid and \$10 billion to be used at states' discretion. The agreement includes a new top tax rate of 15 percent on capital gains and dividends through 2007 (5 percent for lower-income taxpayers in 2007 and no tax in 2008). Income tax cuts enacted in 2001 and scheduled to take effect in 2006 would be accelerated. The child tax credit would increase to \$1,000 through 2004. The standard deduction for married couples would be double that for a single filer through 2004. Tax breaks for businesses would include increasing the deduction that small businesses could take on investments to \$100,000 through 2005. (H.R. 2, Roll Call Vote #196: Adopted (Thus Cleared For The President) 50-50: R 48-3; D 2-46; I 0-1, 5/23/03, Nelson Voted Nay)

In 2003, Nelson Voted To Eliminate Tax Cuts For The Top One Percent Of Earners Enacted By The 2001 Bush Tax Cuts

In October 2003, Nelson Voted To Offset Iraqi Reconstruction Costs By Eliminating Tax Cuts Enacted In 2001 For The Top 1 Percent Of Earners. Stevens, R-Alaska, motion to table (kill) the Biden, D-Del., amendment no. 1796 that would offset Iraqi reconstruction costs by eliminating income tax cuts enacted in 2001 for the top 1 percent of earners. (S. 1689, Roll Call Vote #373: Motion Agreed To 57-42: R 50-1; D 7-40; I 0-1, 10/2/03, Nelson Voted Nay)

107th Congress (2001 – 2002)

During The 107th Congress, Nelson Vote At Least 65 Times In Favor Of Higher Taxes And Fees

2002 Votes

In 2002, Nelson Voted At Least Five Times In Favor Of Higher Taxes And Fees

Nelson Voted Against A Bill That Would Reduce Business And Individual Taxes, And Increase The AMT Income Exemption Amount

In February 2002, Nelson Voted Against Cloture On A Substitute Amendment That Would Reduce Business And Individual Taxes, And Increase The Amount Of Income Exempt From The AMT. Motion to invoke cloture (thus limiting debate) on the Grassley, R-Iowa, substitute amendment that would strike the text of the underlying bill and insert an economic stimulus measure that would reduce individual and business taxes, extend unemployment benefits to displaced workers for 13 weeks, allow for a \$300 rebate to taxpayers who did not receive rebates last

year, and increase the amount of income exempt from the alternative minimum tax. (HR 622, Roll Call Vote #14, 2/6/02; Nelson voted Nay)

Nelson Voted Against Killing An Amendment To Strike From The Underlying Bill A Delayed Rental Payment Deduction

In April 2002, Nelson Voted Against Killing An Amendment That Would Have Removed Language From The Underlying Bill To Allow Delayed Rental Payments To Be Deducted Over Two Years. Nickles, R-Okla., motion to table (kill) the Graham, D-Fla., amendment to the Daschle, D-S.D., substitute amendment. The Graham amendment would strike the provision in the underlying bill that would allow delayed rental payments to be deducted over two years. The substitute amendment would overhaul the nation's energy policies, restructure the electricity system and provide for \$14.1 billion in energy-related tax incentives. It also would direct the National Highway Traffic Safety Administration (NHTSA) to set a new CAFE standard within 24 months. (S 517, Roll Call Vote #92, 4/25/02; Nelson voted Nay)

Nelson Voted Against Killing An Amendment That Would Require Raising Federal Taxes Or Reducing Spending As Offsets

In April 2002, Nelson Voted Against Killing An Amendment That Would Require Legislation To Be Enacted That Would Raise Federal Revenues Or Reduce Spending To Offset The Cost Of The Bill's Tax Provisions. Nickles, R-Okla., motion to table (kill) the Graham, D-Fla., amendment to the Daschle, D-S.D., substitute amendment. The Graham amendment would place certain conditions on the implementation of the tax provisions in the measure. It would require legislation to be enacted that would raise federal revenues or reduce federal spending sufficient to offset the cost of the tax provisions. The substitute amendment would overhaul the nation's energy policies, restructure the electricity system and provide for \$14.1 billion in energy-related tax incentives. It also would direct the National Highway Traffic Safety Administration (NHTSA) to set a new CAFE standard within 24 months. (S 517, Roll Call Vote #93, 4/25/02; Nelson voted Nay)

Nelson Voted To Eliminate Any Further Estate Tax Or Gift Tax Rate Reductions Beyond Current Law

In June 2002, Nelson Voted In Favor Of An Amendment To Eliminate Any Further Estate Or Gift Tax Rate Reductions—Beyond The Rate Reduction In The 2001 Bush Tax Cuts—Would Cap The Tax Rate At 50 Percent For Estates Under \$10 Million. Conrad, D-N.D., motion to waive the Budget Act with respect to the Gramm, R-Texas, point of order against the Conrad amendment, which would increase the tax exemption to \$3 million in estate assets and \$6 million for couples effective 2003 through 2008, and \$3.5 million in estate assets and \$7 million for couples in 2009 and beyond. It also would cap the tax rate at 50 percent for estates under \$10 million and repeal the sunset provision under current law. (HR 8, Roll Call Vote #150, 6/12/02; Nelson voted Yea)

Nelson Voted To Reauthorize For Five Years The FDA User Fee System

In May 2002, Nelson Voted To Reauthorize The FDA User Fee System. Adoption of the conference report on the bill that would authorize federal, state and local governments to spend up to \$4.2 billion in fiscal 2003, and additional amounts in future years, to prepare and respond to acts of bioterrorism. The bill includes funds to increase medicine and vaccine stockpiles, expand facilities

and labs run by the Centers for Disease Control and Prevention and safeguard the nation's food and water supplies. It also would mandate new requirements on biological agents, and reauthorize through fiscal 2007 the Food and Drug Administration user fee system that supports drug approval reviews. (HR 3448, Roll Call Vote #6, 5/23/02; Nelson voted Yea)

2001 Votes

In 2001, Nelson Voted At Least 61 Times In Favor Of Higher Taxes And Fees

Nelson Voted In Favor Of Capping The Homestead Exemption At \$100,000

In March 2001, Nelson Voted Against Killing A Substitute Amendment To The Bankruptcy Overhaul That Stated The Sense Of The Senate That The Homestead Exemption Should Be Capped At \$100,000. Hatch, R-Utah, motion to table (kill) the Durbin, D-Ill., substitute amendment that would revise the bankruptcy laws to make it easier for courts to move debtors from Chapter 7 of the bankruptcy code, which allows most debts to be discharged, to Chapter 13, which requires a reorganization of debts under a repayment plan. It also would discourage predatory lending practices, include additional consumer disclosure requirements for credit card companies, and state the sense of the Senate that the homestead exemption should be capped at \$100,000. (S 420, Roll Call Vote #27, 3/14/01; Nelson voted Nay)

In 2001, Nelson Voted Repeatedly To Reduce The Then-Proposed 2001 Bush Tax Cuts By Hundreds Of Billions Of Dollars

In April 2001, Nelson Voted For An Amendment To The FY 2002 Budget Resolution That Would Have Shifted \$158 Billion From Tax Cuts To Increase Funding For A Medicare Prescription Drug Benefit Program. Baucus, D-Mont., amendment to the Domenici, R-N.M., substitute amendment. The Baucus amendment would provide for a total of \$311 billion over 10 years for a Medicare prescription drug benefit, by redirecting \$158 billion of the resolution set aside for a tax cut and increasing funds for a Medicare prescription drug benefit program by the same amount. The Domenici amendment would cap discretionary spending at \$660.7 billion in fiscal 2002 and includes an \$845.7 billion contingency fund -- including the Medicare trust fund surplus -- that could be used for debt reduction, tax cuts or unforeseen spending. It also calls for \$1.6 trillion in tax cuts over fiscal years 2002-2011 and \$60 billion in tax cuts in FY 2001. (H. Con. Res. 83, Roll Call Vote #66: Rejected 50-50: R 1-49; D 49-1, 4/3/01, Nelson Voted Yea)

In April 2001, Nelson Voted For An Amendment To The FY 2002 Budget Resolution That Would Have Shifted \$88 Billion From The Proposed Tax Cuts To Increase Agriculture Spending. Johnson, D-S.D., amendment to the Domenici, R-N.M., substitute amendment. The Johnson amendment would provide \$88 billion in additional agriculture spending over 10 years by redirecting funds set aside for the tax cut. It also would provide for \$9 billion in emergency spending for agriculture in fiscal 2001. The Domenici amendment would cap discretionary spending at \$660.7 billion in fiscal 2002 and includes an \$845.7 billion contingency fund -- including the Medicare trust fund surplus -- that could be used for debt reduction, tax cuts or unforeseen spending. It also calls for \$1.6 trillion in tax cuts over fiscal years 2002-2011 and \$60 billion in tax cuts in FY 2001. (H. Con. Res. 83, Roll Call Vote #68: Rejected 47-53: R 0-50; D 47-3, 4/4/01, Nelson Voted Yea)

In April 2001, Nelson Voted For An Amendment To The FY 2002 Budget Resolution To Reduce The Proposed Tax Cuts By \$448 Billion. Harkin, D-Iowa, amendment to the Domenici,

R-N.M., substitute amendment. The Harkin amendment would reduce the size of the tax cut by \$448 billion and would increase education spending by \$224 billion over 10 years. It also would provide for an increase of approximately \$224 billion for debt reduction over 10 years. The Domenici amendment would cap discretionary spending at \$660.7 billion in fiscal 2002 and includes an \$845.7 billion contingency fund -- including the Medicare trust fund surplus -- that could be used for debt reduction, tax cuts or unforeseen spending. It also calls for \$1.6 trillion in tax cuts over fiscal years 2002-2011 and \$60 billion in tax cuts in FY 2001. (H. Con. Res. 83, Roll Call Vote #69: Adopted 53-47: R 4-46; D 49-1, 4/4/01, Nelson Voted Yea)

In April 2001, Nelson Voted For An Amendment To The FY 2002 Budget Resolution To Reduce The Proposed Tax Cuts By \$100 Billion. Landrieu, D-La., amendment to the Domenici, R-N.M., substitute amendment. The Landrieu amendment would provide for an additional \$100 billion for defense personnel and modernization over fiscal 2002 through 2011, including an \$8.5 billion increase in fiscal 2002. The increase would be offset by reducing the proposed tax cut by \$100 billion. The Domenici amendment would cap discretionary spending at \$660.7 billion in fiscal 2002 and includes an \$845.7 billion contingency fund -- including the Medicare trust fund surplus -- that could be used for debt reduction, tax cuts or unforeseen spending. It also calls for \$1.6 trillion in tax cuts over fiscal years 2002-2011 and \$60 billion in tax cuts in FY 2001. (H. Con. Res. 83, Roll Call Vote #71: Rejected 47-52: R 1-49; D 46-3, 4/4/01, Nelson Voted Yea)

In April 2001, Nelson Voted For An Amendment To The FY 2002 Budget Resolution That Would Have Shifted \$13.7 Billion From The Proposed Tax Cuts To Mandatory Funding To Permanently Repeal A 15 Percent Cut In Home Health Reimbursements That Was Scheduled To Go Into Effect In October 2002. Stabenow, D-Mich., amendment to the Domenici, R-N.M., substitute amendment. The Stabenow amendment would redirect \$13.7 billion from the proposed tax cut for mandatory funding over 10 years to permanently repeal the 15 percent cut in home health reimbursements scheduled to go into effect on Oct. 1, 2002. The Domenici amendment would cap discretionary spending at \$660.7 billion in fiscal 2002 and includes an \$845.7 billion contingency fund -- including the Medicare trust fund surplus -- that could be used for debt reduction, tax cuts or unforeseen spending. It also calls for \$1.6 trillion in tax cuts over fiscal years 2002-2011 and \$60 billion in tax cuts in FY 2001. (H. Con. Res. 83, Roll Call Vote #73: Rejected 47-53: R 0-50; D 47-3, 4/5/01, Nelson Voted Yea)

In April 2001, Nelson Voted For An Amendment To The FY 2002 Budget Resolution To Reduce The Proposed Tax Cuts To Offset A \$50 Billion Funding Increase For Environmental Programs And To Set Aside \$50 Billion For Deficit Reduction. Corzine, D-N.J., amendment to the Domenici, R-N.M., substitute amendment. The Corzine amendment would increase funding for a wide variety of environmental programs by \$50 billion, and set aside \$50 billion for debt reduction. The increases would be offset by reductions in the tax cut. The Domenici amendment would cap discretionary spending at \$660.7 billion in fiscal 2002 and includes an \$845.7 billion contingency fund -- including the Medicare trust fund surplus -- that could be used for debt reduction, tax cuts or unforeseen spending. It also calls for \$1.6 trillion in tax cuts over fiscal years 2002-2011 and \$60 billion in tax cuts in fiscal 2001. (H. Con. Res. 83, Roll Call Vote #77: Rejected 46-54: R 0-50; D 46-4, 4/5/01, Nelson Voted Yea)

In April 2001, Nelson Voted For An Amendment To The FY 2002 Budget Resolution To Shift \$70 Billion From The Proposed Tax Cuts To Funding For The Individuals With Disabilities Education Act (IDEA). Breaux, D-La., amendment to the Domenici, R-N.M., substitute amendment. The Breaux amendment would redirect \$70 billion from the proposed tax cut

to funding for the Individual with Disabilities Education Act over 10 years. The Domenici amendment would cap discretionary spending at \$660.7 billion in fiscal 2002 and includes an \$845.7 billion contingency fund -- including the Medicare trust fund surplus -- that could be used for debt reduction, tax cuts or unforeseen spending. It also calls for \$1.6 trillion in tax cuts over fiscal years 2002-2011 and \$60 billion in tax cuts in fiscal 2001. (H. Con. Res. 83, Roll Call Vote #82: Adopted 54-46: R 5-45; D 49-1, 4/5/01, Nelson Voted Yea)

In April 2001, Nelson Voted For An Amendment To The FY 2002 Budget Resolution To Shift \$1.7 Billion From The Proposed Tax Cuts To Increase Funding For Veterans Health Care. Wellstone, D-Minn., amendment to the Domenici, R-N.M., substitute amendment. The Wellstone amendment would increase funding for veterans health care by \$1.7 billion, by redirecting the same amount from the proposed tax cut. The Domenici amendment would cap discretionary spending at \$660.7 billion in fiscal 2002 and includes an \$845.7 billion contingency fund -- including the Medicare trust fund surplus -- that could be used for debt reduction, tax cuts or unforeseen spending. It also calls for \$1.6 trillion in tax cuts over fiscal years 2002-2011 and \$60 billion in tax cuts in fiscal 2001. (H Con Res 83, Roll Call Vote #84, 4/6/01; Nelson voted Yea)

Nelson Voted Against Providing An Additional \$70 Billion To The Then-Proposed 2001 Bush Tax Cuts For Tax Credits To Small Businesses To Buy Health Insurance

In April 2001, Nelson Voted Against An Amendment To The FY 2002 Budget Resolution To Provide An Additional \$70 Billion For Tax Credits To Small Businesses To Buy Health Insurance. Collins, R-Maine, amendment to the Domenici, R-N.M., substitute amendment. The Collins amendment would provide an additional \$70 billion over 10 years for tax credits to small business to purchase health insurance. It also would make health insurance fully deductible. The Domenici amendment would cap discretionary spending at \$660.7 billion in fiscal 2002 and includes an \$845.7 billion contingency fund -- including the Medicare trust fund surplus -- that could be used for debt reduction, tax cuts or unforeseen spending. It also calls for \$1.6 trillion in tax cuts over fiscal years 2002-2011 and \$60 billion in tax cuts in fiscal 2001. (H Con Res 83, Roll Call Vote #83, 4/5/01; Nelson voted Nay)

Nelson Voted Against Increasing The Then-Proposed 2001 Bush Tax Cuts To Eliminate The So-Called Marriage Penalty

In April 2001, Nelson Voted Against An Amendment To The FY 2002 Budget Resolution That Would Increase The Proposed Tax Cuts By \$69 Billion To Eliminate The So-Called Marriage Penalty. Hutchison, R-Tex., amendment to the Domenici, R-N.M., substitute amendment. The Hutchison amendment would increase the tax cut by \$69 billion from fiscal 2002 through 2011, in an effort to eliminate the so-called marriage penalty. The Domenici amendment would cap discretionary spending at \$660.7 billion in fiscal 2002 and includes an \$845.7 billion contingency fund -- including the Medicare trust fund surplus -- that could be used for debt reduction, tax cuts or unforeseen spending. It also calls for \$1.6 trillion in tax cuts over fiscal years 2002-2011 and \$60 billion in tax cuts in fiscal 2001. (H. Con. Res. 83, Roll Call Vote #79: Other 50-50: R 49-1; D 1-49, 4/5/01, Nelson Voted Nay)

Nelson Voted Against Adoption Of The FY 2002 House Budget Resolution That Called For \$1.18 Trillion In Tax Cuts Over Ten Years, And \$85 Billion In Tax Cuts In FY 2001

In April 2001, Nelson Voted Against Adopting The Concurrent Resolution To Adopt A 10-

Year Budget Plan That Called For \$1.18 Trillion In Tax Cuts Over Ten Years And \$85 Billion In Tax Cuts In Fiscal 2001. Adoption of the concurrent resolution to adopt a 10-year budget plan that calls for approximately \$1.18 trillion in tax cuts over ten years and \$85 billion in tax cuts in fiscal 2001. It also would reduce publicly held debt by approximately \$1.1 trillion, and cap discretionary spending at \$678 billion, a 7 percent increase over fiscal 2001. (H. Con. Res. 83, Roll Call Vote #86: Adopted 65-35; R 50-0; D 15-35, 4/6/01, Nelson Voted Nay)

Nelson Voted Against Adoption Of The FY 2002 House Budget Resolution Conference Report That Called For \$1.35 Trillion In Tax Cuts Over 10 Years

In May 2001, Nelson Voted Against Adopting The Conference Report On The Concurrent Resolution To Adopt A 10-Year Budget Plan That Calls For Approximately \$1.35 Trillion In Tax Cuts Through Fiscal 2011. Adoption of the conference report on the concurrent resolution to adopt a 10-year budget plan that calls for approximately \$1.35 trillion in tax cuts through fiscal 2011, including a \$100 billion stimulus package. The agreement would cap discretionary spending at \$661.3 billion. Discretionary spending allocations would total \$325.1 billion for defense and \$336.2 billion for non-defense. (H. Con. Res. 83, Roll Call Vote #98: Adopted 53-47; R 48-2; D 5-45, 5/10/01, Nelson Voted Nay)

In 2001, Nelson Voted Repeatedly To Reduce The Rate Reductions For The Top Two Brackets In The 2001 Bush Tax Cuts

Nelson Voted To Reduce The Tax Rate Reductions For The Top Two Brackets In The Proposed 2001 Bush Tax Cuts, To Offset Accelerating The Elimination Of The Marriage Penalty

In May 2001, Nelson Voted For An Amendment To The Tax Cut Reconciliation Bill That Would Reduce The Marginal Tax Rate Reductions For The Top Two Marginal Rate Brackets In The Proposed Tax Cuts To Offset Accelerating The Elimination Of The Marriage Penalty. Conrad, D-N.D., amendment that would accelerate the elimination of the so-called "marriage penalty" in the standard deduction and 15-percent bracket to become fully effective in 2002. It would be offset by reducing the marginal tax rate reductions for the top two marginal rate brackets. (HR 1836, Roll Call Vote #112, 5/17/01; Nelson voted Yea)

Nelson Voted For An Amendment To Establish Renewable Energy Tax Credits, Incentives For New Energy Efficient Residential Construction, And Energy Efficiency Tax Deductions Offset By Less Reduction Of The Top Tax Rate

In May 2001, Nelson Voted In Favor Of An Amendment To The 2001 Budget Reconciliation Tax Cut Bill That Would Establish Renewable Energy Tax Credits, Incentives For New Energy Efficient Residential Construction, And Energy Efficiency Tax Deductions. Bingaman, D-N.M., motion to waive the Budget Act with respect to the Murkowski, R-Alaska, point of order against the Bingaman amendment. The Bingaman amendment would establish tax credits for investments in renewable energy technologies, incentives for new energy efficient residential construction and tax deductions for increased energy efficiency in commercial buildings. (HR 1836, Roll Call Vote #125, 5/21/01; Nelson voted Yea)

- **The Bingaman Amendment Would Offset The Proposed Tax Credits, Deductions, And Incentives By “Lesser Reductions In The Top Rate.”** (Bill Swindell, “Senate fends off amendments to keep tax cut coalition together,” CQ, 5/21/01)

Nelson Voted For An Amendment To Reduce The Top Tax Rate Of 39.6 Percent By One Percentage Point, And Use The Savings To Expand The 15 Percent Bracket To \$30,000 For Individuals And \$50,000 For Married Couples Filing Jointly

In May 2001, Nelson Voted For An Amendment To The 2001 Budget Reconciliation Tax Cut Bill That Would Reduce The Top Tax Rate Of 39.6 Percent By One Percentage Point, And Increase The Maximum Taxable Income Subject To The 15 Percent Rate. McCain, R-Ariz., amendment that would limit the tax reduction in the 39.6 percent marginal rate bracket to one percentage point, to 38.6 percent. It also would increase the maximum taxable income subject to the 15 percent rate. (HR 1836, Roll Call Vote #126, 5/21/01; Nelson voted Yea)

- **The McCain Amendment Proposed “Using The Savings To Expand The 15 Percent Bracket To \$30,000 For Individuals And \$50,000 For Married Couples Filing Jointly.** (Bill Swindell, “Senate fends off amendments to keep tax cut coalition together,” CQ, 5/21/01)

In May 2001, Nelson Voted For An Amendment To The 2001 Budget Reconciliation Tax Cut Bill That Would Decrease The Reduction In The Top Individual Income Tax Rate By One Percentage Point To Increase The Standard Deduction. Conrad, D-N.D., amendment that would increase the standard deduction and decrease the reduction in the 39.6 percent tax rate bracket to one percentage point. (HR 1836, Roll Call Vote #142, 5/22/01; Nelson voted Yea)

In May 2001, Nelson Voted In Favor Of An Amendment To The 2001 Budget Reconciliation Tax Cut Bill That Would Direct The Treasury Secretary To Adjust The Reductions In The Top Marginal Tax Rate If Congress Exceeds Spending Caps Set In The Budget Resolution In Any Of The Next Ten Fiscal Years. Levin, D-Mich., motion to waive the Budget Act with respect to the Hatch, R-Utah, point of order against the Levin amendment. The Levin amendment would direct the Treasury secretary to adjust the reductions in the top marginal tax rates if Congress exceeds spending caps set in the budget resolution in any of the next 10 fiscal years. (H.R. 1836, Roll Call Vote #147: Motion Rejected 41-58: R 0-49; D 41-9, 5/22/01, Nelson Voted Yea)

In May 2001, Nelson Voted In Favor Of An Amendment To The 2001 Budget Reconciliation Tax Cut Bill That Would Reduce The Reduction In The Top Tax Rate To Offset Providing Tax-Exempt Bond Authority To Enable Water Systems To Comply With Arsenic Standards. Boxer, D-Calif., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Boxer amendment. The Boxer amendment would provide tax-exempt bond authority to enable water systems to comply with arsenic standards, offset by reducing the reduction in the top tax rate. (HR 1836, Roll Call Vote #148, 5/22/01; Nelson voted Yea)

In May 2001, Nelson Voted In Favor Of An Amendment To The 2001 Budget Reconciliation Tax Cut Bill That Would Limit The Reduction In The Top Individual Income Tax Rate Bracket To One Percentage Point, To 38.6 Percent, And Would Increase The Maximum Taxable Income Subject To The 15 Percent Rate. Daschle, D-S.D., amendment that would limit the tax reduction in the 39.6 percent marginal rate bracket to one percentage point, to 38.6 percent. It also would increase the maximum taxable income subject to the 15 percent rate. The measure would take effect one day after the underlying bill is enacted. (HR 1836, Roll Call Vote #149, 5/22/01; Nelson voted Yea)

In May 2001, Nelson Voted For An Amendment To The 2001 Budget Reconciliation Tax Cut Bill That Would Alter Planned Reductions In The Top Income Tax Rate To Offset

Providing For The Full Amount Of The Tuition Deduction. Levin, D-Mich., amendment that would provide for the full amount of the tuition deduction effective in fiscal 2002. It would be offset by adjustments in the top income tax rate. (H.R. 1836, Roll Call Vote #152: Rejected 44-55: R 0-50; D 44-5, 5/22/01, Nelson Voted Yea)

In May 2001, Nelson Voted For An Amendment To The 2001 Budget Reconciliation Tax Cut Bill To Decrease The Reduction In The 39.6 Percentage Tax Bracket To Pay For A 50 Percent Tax Credit For Any Education Loan Paid During K-12 Teachers, Head Start Teachers, Nurses And Health Professionals Time Working In Areas Defined As Health Professional Shortage Areas. Harkin, D-Iowa, motion to waive the Budget Act with respect to the Kyl, R-Ariz., point of order against the Harkin amendment. The Harkin amendment would provide that K-12 teachers, Head Start teachers, nurses and health professionals working in areas the Health and Human Service Department defines as health professional shortage areas would be eligible for a 50 percent tax credit for any education loan paid during their employment in those professions. The credit would be capped at \$2,000, and offset by decreasing the reduction in the 39.6 percentage tax bracket. (H.R. 1836, Roll Call Vote #157: Motion Rejected 43-56: R 0-50; D 43-6, 5/22/01, Nelson Voted Yea)

Nelson Voted Against Accelerating The Elimination Of The Marriage Penalty

In May 2001, Nelson Voted Against An Amendment That Would Accelerate The Elimination Of The So-Called Marriage Penalty In The Standard Deduction To Become Fully Effective In 2002. Hutchison, R-Tex., amendment that would accelerate the elimination of the so-called "marriage penalty" in the standard deduction to become fully effective in 2002. It would be offset by reducing the amount allowed to be deducted for higher education expenses. It also would delay the increase in allowable contributions to education savings accounts. (H.R. 1836, Roll Call Vote #113: Rejected 27-73: R 25-25; D 2-48, 5/17/01, Nelson Voted Nay)

Nelson Voted Repeatedly To Slow Or Decrease The Death Tax Rate Reduction

In May 2001, Nelson Voted For An Amendment That Would Slow The Reduction Of The Death Tax Rate To Offset Increasing The Higher Education Expenses Deduction And The Tax Credit On Student Loan Interest. Schumer, D-N.Y., amendment that would increase the deduction for higher education expenses for single filers with a gross income of less than \$65,000 and joint filers with a gross income of less than \$130,000. It also would increase the value of the tax credit on student loan interest from \$500 to \$1,000. It would be offset by slowing the reduction of the estate tax rate. (HR 1836, Roll Call Vote #114, 5/17/01; Nelson voted Yea)

In May 2001, Nelson Voted In Favor Of An Amendment To The 2001 Budget Reconciliation Tax Cut Bill To Decrease The Reduction In The Estate Tax For The Largest Estates.

Feingold, D-Wis., motion to waive the Budget Act with respect to the Baucus, D-Mont., point of order against the Feingold amendment. The Feingold amendment would repeal the Medicaid Estate Recovery Program. It would be offset by a decrease in the reduction in the estate tax for the largest estates. (H.R. 1836, Roll Call Vote #132: Motion Rejected 41-58: R 1-48; D 40-10, 5/22/01, Nelson Voted Yea)

Nelson Voted Against Cutting The Capital Gains Tax Rate To 15 Percent Through 2003

In May 2001, Nelson Voted Against An Amendment To Provide For A Temporary Reduction In The Maximum Capital Gains Rate From 20 Percent To 15 Percent. Gregg, R-N.H., motion to waive the Budget Act with respect to the Baucus, D-Mont., point of order against

the Gregg amendment. The Gregg amendment would provide for a temporary reduction in the maximum capital gains rate from 20 percent to 15 percent, effective from June 1, 2001, through Dec. 31, 2003. (H.R. 1836, Roll Call Vote #115: Motion Rejected 47-51: R 40-8; D 7-43, 5/21/01, Nelson Voted Nay)

Nelson Voted To Cut Tax Rates By One Percentage Point—Less Than The Cuts In The Underlying Bill

In May 2001, Nelson Voted For An Amendment That Would Cut Each Marginal Tax Rate By One Percentage Point. Carnahan, D-Mo., amendment that would provide a marginal tax rate reduction by reducing each rate by one percentage point, with the exception of the 10 percent rate, which would remain. (HR 1836, Roll Call Vote #116, 5/21/01; Nelson voted Yea)

Note: This is less of a rate cut than the proposed reduction in the underlying bill.

In 2001, Nelson Voted Repeatedly To Prohibit Or Eliminate The Reduction Of The Top Tax Rates In The 2001 Bush Tax Cuts

In May 2001, Nelson Voted For An Amendment To The 2001 Budget Reconciliation Tax Cut Bill That Would Have Prohibited A Reduction In The Top Tax Rate Until The Enactment Of Prescription Drug Benefit Legislation. Rockefeller, D-W.Va., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Rockefeller amendment. The Rockefeller amendment would prohibit a reduction in the top tax rate until Congress has enacted and the President has signed legislation to provide a prescription drug benefit. (HR 1836, Roll Call Vote #117, 5/21/01; Nelson voted Yea)

In May 2001, Nelson Voted For A Procedural Motion To Send The 2001 Budget Reconciliation Tax Cut Bill Back To Committee—Effectively Delaying Its Consideration And Passage—With Instructions To Strike From The Bill The Tax Rate Reductions In The Top Two Brackets Until The Bush Administration Revealed The 10-Year Cost Of Defense Department's Strategic Review. Reid, D-Nev., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the McCain, R-Ariz., motion to recommit the bill to the Finance Committee with instructions to strike the tax reduction in the top two brackets until the president submits his defense spending requests, and that the tax reduction would be decreased to accommodate the request. (HR 1836, Roll Call Vote #127, 5/21/01; Nelson voted Yea)

In May 2001, Nelson Voted In Favor Of An Amendment To The 2001 Budget Reconciliation Tax Cut Bill That Would Prevent The Top Marginal Rate Reductions From Taking Effect Unless Funding Is Provided For An Overhaul Of Education Policy, Per Levels Authorized In Amendments Adopted By The Senate. Kennedy, D-Mass., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Kennedy amendment. The Kennedy amendment would provide that the top marginal rate reductions would not take effect unless funding is provided at levels authorized in amendments adopted by the Senate on legislation to overhaul education policy. (HR 1836, Roll Call Vote #130, 5/21/01; Nelson voted Nay)

In May 2001, Nelson Voted For An Amendment To The 2001 Budget Reconciliation Tax Cut Bill That Would Strike From The Bill The Reduction In The Top Tax Rate. Feingold, D-Wis., amendment that would increase the amount of income covered by the 10 percent tax bracket. It would be offset by striking the reduction in the top tax rate. (HR 1836, Roll Call Vote #133, 5/22/01; Nelson voted Nay)

In May 2001, Nelson Voted For An Amendment To The 2001 Budget Reconciliation Tax Cut Bill That Would Delay The Reductions In The Highest Tax Bracket Until Legislation To Provide For Long-Term Solvency Of The Social Security And Medicare Trust Funds Is Enacted. Harkin, D-Iowa, motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Harkin amendment. The Harkin amendment would delay the effective date of the tax rate reductions in the highest rate bracket until the enactment of legislation that would provide for long-term solvency of the Social Security and Medicare Trust Funds. (HR 1836, Roll Call Vote #137, 5/22/01; Nelson voted Yea)

In May 2001, Nelson In Favor Of An Amendment To The 2001 Budget Reconciliation Tax Cut Bill To Eliminate The First Reduction Scheduled In The 39.6 Percent Tax Rate. Graham, D-Fla., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Graham amendment. The Graham amendment would provide a deduction for eligible long-term care insurance premiums that would be offset by eliminating the first reduction scheduled in the 39.6 percent tax rate. (H.R. 1836, Roll Call Vote #162, 5/23/01; Motion Rejected 47-53: R 1-49; D 46-4; Nelson Voted Yea)

In May 2001, Nelson Voted For An Amendment To The 2001 Budget Reconciliation Tax Cut Bill That Would Strike From The Bill The Reductions In The Top Two Individual Income Tax Rates To Increase The Standard Deduction. Conrad, D-N.D., amendment that would increase the standard deduction and strike the reductions in the 36 percent and 39.6 percent tax brackets. (HR 1836, Roll Call Vote #141, 5/22/01; Nelson voted Yea)

Nelson Voted To Delay Implementation Of The Tax Cuts And Spending Proposals Until Specific Debt Reduction Targets Were Met

In May 2001, Nelson Voted For An Amendment To The 2001 Budget Reconciliation Tax Cut Bill That Would Delay Implementation Of The Tax And Spending Proposals Until Specific Debt Reduction Targets Were Met. Bayh, D-Ind., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Bayh amendment. The Bayh amendment would delay the implementation of the tax and spending proposals unless specified publicly held debt reduction targets are met. (HR 1836, Roll Call Vote #118, 5/21/01; Nelson voted Yea)

Nelson Voted To Strike All Marginal Tax Rate Cuts From The 2001 Bush Tax Cut Reconciliation Bill, And Insert A Tax Rate Reduction Of 10 Percent For The Then-Current 15 Percent Tax Bracket

In May 2001, Nelson Voted For An Amendment To The 2001 Budget Reconciliation Tax Cut Bill That Would Strike All Of The Tax Rate Reductions In The Bill, And Insert Language Create A New 10 Percent Bracket To Replace The Then-15 Percent Rate, Retroactive To Jan. 1, 2001. Graham, D-Fla., amendment that would strike the tax cut provision in the bill and insert language to provide a tax rate reduction to 10 percent for the current 15 percent tax bracket retroactive to Jan. 1, 2001. (H.R. 1836, Roll Call Vote #119: Rejected 35-64: R 0-49; D 35-15, 5/21/01, Nelson Voted Yea)

Nelson Voted To Slow The Reduction On The State Portion Of Estate Tax Revenues In Proportion To The Reduction Of Federal Estate Tax Rates

In May 2001, Nelson Voted For An Amendment To The 2001 Budget Reconciliation Tax

Cut Bill That Would Ease The Reduction On The State Portion Of Estate Tax Revenues In Proportion To The Reduction Of Federal Estate Tax Rates. Graham, D-Fla., amendment that would provide for a reduction in state estate tax revenues in proportion to the reduction in federal estate tax revenues. (HR 1836, Roll Call Vote #120, 5/21/01; Nelson voted Yea)

Nelson Voted To Do Away With The Tax Rate Reductions In The 2001 Bush Tax Cuts Reconciliation Bill, Instead Providing For Federal Education Programs

In May 2001, Nelson Voted For A Procedural Motion To Send The 2001 Budget Reconciliation Tax Cut Bill Back To Committee—Effectively Delaying Its Consideration And Passage—For Changes To Strike The Tax Rate Reductions From The Bill And Provide For \$120 Billion For Federal Education Programs. Wellstone, D-Minn., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Wellstone motion to recommit the bill to the Finance Committee with instructions to strike the tax rate reductions and establish a reserve account to provide for \$120 billion for federal education programs. (H.R. 1836, Roll Call Vote #121: Motion Rejected 41-58: R 0-49; D 41-9, 5/21/01, Nelson Voted Yea)

Nelson Voted To Strike All Marginal Tax Rate Cuts From The 2001 Bush Tax Cut Reconciliation Bill, Except For The 10 Percent Bracket And The Estate Tax Provisions Taking Effect After 2006

In May 2001, Nelson Voted For An Amendment To The 2001 Budget Reconciliation Tax Cut Bill To Strike From The Bill All Marginal Tax Rate Cuts—Except For The New, And Reduced, 10 Percent Rate—And All Estate Tax Provisions After 2006. Byrd, D-W.Va., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Byrd amendment. The Byrd amendment would strike all marginal tax rate cuts except for the establishment of the 10 percent bracket, as well as all estate tax provisions taking effect after 2006, and provide for funds to extend the solvency of the Social Security and Medicare Trust Funds, as well as for a prescription drug benefit. (H.R. 1836, Roll Call Vote #122: Motion Rejected 39-60: R 1-48; D 38-12, 5/21/01, Nelson Voted Yea)

Nelson Voted Repeatedly To Remove The Estate Tax Repeal From The 2001 Bush Tax Cut Reconciliation Bill

In May 2001, Nelson Voted To Reduce the Top Tax Rates' Reduction And Remove The Estate Tax Repeal From The 2001 Bush Tax Cut Reconciliation Bill

In May 2001, Nelson Voted For An Amendment To The 2001 Budget Reconciliation Tax Cut Bill That Would Reduce The Reduction In The Top Tax Rates And Remove The Estate Tax Repeal From The Bill To Instead Increase The Exemption For The Estate Tax And Excluded Family-Owned Businesses. Dodd, D-Conn., amendment that would reduce the cut in the top bracket to 38 percent. It also would strike the repeal of the estate tax and insert language that would increase the value of an estate that would be exempt from the tax and exclude family-owned businesses. (HR 1836, Roll Call Vote #123, 5/21/01; Nelson voted Yea)

In May 2001, Nelson Voted To Remove The Estate Tax Repeal From The 2001 Bush Tax Cut Reconciliation Bill, And Instead Provide For Its Repeal In 2003 And Reduce The Top Estate Tax Rate To 45 Percent

In May 2001, Nelson Voted For An Amendment To The 2001 Budget Reconciliation Tax Cut Bill That Would Strike The Estate Tax Repeal From The Bill, And Instead Provide For The Repeal Of The Estate Tax In 2003 And Reduce The Top Estate Tax Rate Bracket To 45 Percent. Dorgan, D-N.D., amendment would strike the estate tax repeal provision and insert language that provides for the repeal of the estate tax in 2003 for all qualified family-owned farms and businesses. It also would reduce the top estate tax rate bracket to 45 percent. (HR 1836, Roll Call Vote #124, 5/21/01; Nelson voted Yea)

In May 2001, Nelson Voted For A Procedural Motion To Send The 2001 Budget Reconciliation Tax Cut Bill Back To Committee—Effectively Delaying Its Consideration And Passage—And Strike The Estate Tax Provision From The Bill, Using The Savings To Expand The Estate Tax Exclusion. Feingold, D-Wis., motion to recommit the bill to the Finance Committee with instructions to strike the estate tax provision in the bill and use the savings to expand the amounts of the unified credit exemption amounts. (HR 1836, Roll Call Vote #134, 5/22/01; Nelson voted Nay)

In May 2001, Nelson Voted Against An Amendment To The 2001 Budget Reconciliation Tax Cut Bill That Would Increase The Income Limits Applicable To The 10 Percent Individual Income Tax Rate Bracket And Would Strike The Estate Tax Repeal Provision From The Bill On All Estates Except For Those Less Than \$100 Million In Size. Feingold, D-Wis., amendment that would strike the estate tax repeal provision in the bill on all estates except for those less than \$100 million in size. It also would increase the income limits applicable to the 10 percent rate bracket for individual income taxes. (HR 1836, Roll Call Vote #135, 5/22/01; Nelson voted Nay)

Nelson Voted To Block An Amendment To Make The Internet Tax Moratorium Permanent, And To Allow Survivor Benefits Attributable To Service By Public Safety Officers Killed In The Line Of Duty To Be Excluded From Income

In May 2001, Nelson Voted To Block An Amendment To The 2001 Budget Reconciliation Tax Cut Bill That Would Make The Internet Tax Moratorium Permanent, And Would Allow Survivor Benefits Attributable To Service By Public Safety Officers Killed In The Line Of Duty To Be Excluded From Income. Smith, R-N.H., motion to waive the Budget Act with respect to the Enzi, R-Wyo., point of order against the Smith amendment to the Smith amendment. The Smith amendment would make the Internet tax moratorium permanent. The underlying Smith amendment would allow survivor benefits attributable to service by public safety officers killed in the line of duty to be excluded from income. The provision would apply to amounts received beginning in 2001. (HR 1836, Roll Call Vote #128, 5/21/01; Nelson voted Nay)

Nelson Voted To Eliminate Tuition, Fee, And Room And Board Expenditures As Qualified Elementary And Secondary Education Expenses For Payments Made From Education Savings Accounts

In May 2001, Nelson Voted For An Amendment To The 2001 Budget Reconciliation Tax Cut Bill That Would Eliminate Tuition, Fee, And Room And Board Expenditures As Qualified Elementary And Secondary Education Expenses For Payments Made From Education Savings Accounts. Lincoln, D-Ark., amendment that would eliminate expenditures for tuition, fees, and room and board as qualified elementary and secondary education expenses for payments made from education savings accounts. (HR 1836, Roll Call Vote #136, 5/22/01; Nelson voted Nay)

Nelson Voted To Exempt Taxpayers With Agis Below \$100,000 From The AMT, Offset By Modifying The Top Marginal Tax Bracket Rate Reduction In The 2001 Bush Tax Cuts

In May 2001, Nelson Voted For An Amendment To The 2001 Budget Reconciliation Tax Cut Bill To Modify The Reduction In The Top Marginal Tax Bracket Rate To Exempt Taxpayers With Adjusted Gross Income (AGI) Below \$100,000 From The AMT. Kerry, D-Mass., amendment that would exempt individual taxpayers with adjusted gross incomes below \$100,000 from the alternative minimum tax and modify the reduction in the top marginal tax bracket rate. (H.R. 1836, Roll Call Vote #138: Rejected 46-53: R 2-47; D 44-6, 5/22/01, Nelson Voted Yea)

Nelson Voted To Delay Consideration Of The 2001 Bush Tax Cuts In Order To Create A Long-Term Child Care Tax Credit

In May 2001, Nelson Voted In Favor Of A Procedural Motion To Send The 2001 Budget Reconciliation Tax Cut Bill Back To Committee –Effectively Delaying Its Consideration And Passage—To Create A Long-Term Child Care Credit. Corzine, D-N.J., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Corzine motion to recommit the bill to the Finance Committee with instructions to create a long-term child care credit. (HR 1836, Roll Call Vote #140, 5/22/01; Nelson voted Yea)

Nelson Voted To Delay Consideration Of The 2001 Bush Tax Cuts By Sending It Back To Committee With Instructions To Reduce Its Tax Rate Cuts In The Top Tax Brackets, And Reduce Its Estate Tax Cuts By \$350 Billion

In May 2001, Nelson Voted In Favor Of A Procedural Motion To Send The 2001 Budget Reconciliation Tax Cut Bill Back To Committee—Effectively Delaying Its Consideration And Passage—To Reduce The Marginal Tax Rate Cuts In The Top Brackets And Estate Tax Cuts By \$350 Billion To Establish A Reserve For Social Security Overhaul And Debt Reduction. Conrad, D-N.D., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Conrad motion to recommit the bill to the Finance Committee with instructions to reduce the marginal tax rate cuts in the top brackets and estate tax cuts by \$350 billion to establish a reserve for Social Security overhaul and debt reduction. (H.R. 1836, Roll Call Vote #145: Motion Rejected 41-57: R 0-48; D 41-9, 5/22/01, Nelson Voted Yea)

Nelson Voted To Increase The Top Tax Rate Proposed In The 2001 Bush Tax Cuts To Offset An Increase In The Estate Tax Exemption

In May 2001, Nelson Voted For An Amendment To Increase The Top Tax Rate To Offset An Increase In The Estate Tax Exemption. Levin, D-Mich., amendment that would accelerate the increase in the estate tax exemption to \$4 million per individual, to take effect in fiscal 2002. It would be offset by adjusting the reduction in the top tax rate. (HR 1836, Roll Call Vote #151, 5/22/01; Nelson voted Yea)

Nelson Voted To Condition The Top Marginal Income Tax Rate Cuts In The 2001 Bush Tax Cuts On Funding To Raise The Maximum Pell Grant

In May 2001, Nelson Voted In Favor Of An Amendment To The 2001 Budget Reconciliation Tax Cut Bill That Would Condition The Reductions In The Top Marginal Income Tax Rate On The Appropriation Of Funding Required To Raise The Maximum Pell Grant. Kennedy, D-Mass., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order

against the Kennedy amendment. The Kennedy amendment would condition the reductions in the top marginal income tax rate on the appropriation of the funding required to raise the maximum Pell Grant to the authorized level of \$4,250 for the 2002-03 school year, and \$400 each subsequent year for eight years. (HR 1836, Roll Call Vote #153, 5/22/01; Nelson voted Nay)

Nelson Voted Against Providing For A Fully-Funded HOPE Tax Credit In The 2001 Bush Tax Cuts

In May 2001, Nelson Voted Against A Procedural Motion To Send The 2001 Budget Reconciliation Tax Cut Bill Back To Committee—Effectively Delaying Its Consideration And Passage—To Provide For A Fully-Funded HOPE Tax Credit Beginning In Fiscal 2002. Wellstone, D-Minn., motion to recommit the bill to the Finance Committee with instructions to add an amendment to provide for a fully funded HOPE tax credit beginning in fiscal 2002, and strike the reduction in the 39.6 percent tax bracket rate. (HR 1836, Roll Call Vote #156, 5/22/01; Nelson voted Nay)

Nelson Voted To Delay Consideration Of The 2001 Bush Tax Cuts Reconciliation Bill

In May 2001, Nelson Voted In Favor Of A Procedural Motion To Send The 2001 Budget Reconciliation Tax Cut Bill Back To Committee—Effectively Delaying Its Consideration And Passage—With Instructions Related To The Medicare Trust Funds. Stabenow, D-Mich., motion to waive the Budget Act with respect to the Grassley, R-Iowa, point of order against the Stabenow motion to recommit the bill to the Finance Committee with instruction to include an amendment that would ensure the provisions in the bill do not result in an on-budget surplus for any fiscal year that is less than the surplus for that year in the Federal Hospital Insurance Trust Fund, and that establishes a 60-vote point of order prohibiting any legislation or motion that uses Trust Fund money for any purpose than providing Part A benefits under the Medicare program. (HR 1836, Roll Call Vote #160, 5/23/01; Nelson voted Nay)

Nelson Voted To Block A Deduction For Eligible Long-Term Care Insurance Premiums

In May 2001, Nelson Voted To Block An Amendment To The 2001 Budget Reconciliation Tax Cut Bill That Would Provide For A Deduction For Eligible Long-Term Care Insurance Premiums. Grassley, R-Iowa, motion to waive the Budget Act with respect to the Graham, D-Fla., point of order against the Grassley amendment to the Graham amendment. The Grassley amendment would provide for a deduction for eligible long-term care insurance premiums that would be funded using the surplus. The underlying Graham amendment would provide a deduction for eligible long-term care insurance premiums that would be offset by eliminating the first reduction in the 39.6 percent tax rate scheduled for fiscal 2002. (HR 1836, Roll Call Vote #161, 5/23/01; Nelson voted Nay)

Nelson Voted Against The 2001 Bush Tax Cuts, Which Reduced Taxes By \$1.35 Trillion

In May 2001, Nelson Voted Against Passage Of The 2001 Budget Reconciliation Tax Cut Bill That Would Reduce All Income Tax Rates And Make Other Tax Cuts Totaling \$1.35 Trillion Over 11 Years. Passage of the bill that would reduce all income-tax rates and make other tax cuts totaling \$1.35 trillion over 11 years. The bill would reduce rates in the top four income-tax brackets, retain the 15 percent bracket and create a new 10 percent bracket. It would set the standard deduction for married couples and the income eligible for the 15 percent rate bracket at double that of singles beginning in 2005; gradually repeal the estate tax; double the \$500 per child tax credit by

2011; and make the research and development credit permanent. Annual limits on contributions to Individual Retirement Accounts would increase to \$5,000 by 2011. (H.R. 1836, Roll Call Vote #165: Passed 62-38: R 50-0; D 12-38, 5/23/01, Nelson Voted Nay)

In May 2001, Nelson Voted Against Adopting The Conference Report For The 2001 Budget Reconciliation Tax Cut Bill To Reduce Taxes By \$1.35 Trillion Through Fiscal 2011 Through Income Tax Rate Cuts, Relief Of The Marriage Penalty, A Phaseout Of The Federal Estate Tax, And Doubling The Child Tax Credit. Adoption of the conference report on the bill that would reduce taxes by \$1.35 trillion through fiscal 2011 through income tax rate cuts, relief of the "marriage penalty," a phaseout of the federal estate tax, doubling the child tax credit, and providing incentives for retirement savings. A new 10 percent tax rate would be created retroactive to Jan. 1, and taxpayers would get rebate checks this summer of \$300 for singles and \$600 for couples. The bill would double the \$500-per-child tax credit by 2010 and make it refundable; raise the estate tax exemption to \$1 million in 2002 and phase out the tax over 10 years; increase the standard deduction for married couples to double that of singles over five years, beginning in 2005; and increase annual contribution limits for Individual Retirement Accounts to \$5,000. (H.R. 1836, Roll Call Vote #170: Adopted (Thus Cleared For The President) 58-33: R 46-2; D 12-31, 5/26/01, Nelson Voted Nay)

Nelson Voted Against A 100 Percent Deduction Of Health Insurance Costs For Self-Employed Individuals

In June 2001, Nelson Voted To Block An Amendment That Would Provide For A 100 Percent Deduction Of Health Insurance Costs For Self-Employed Individuals. Baucus, D-Mont., point of order that the Hutchinson, R-Ark., amendment is out of order because the Constitution requires that revenue provisions must originate in the House. The Hutchinson amendment would provide for a 100 percent deduction of health insurance costs for self-employed individuals, for taxable years beginning after Dec. 31, 2001. (S 1052, Roll Call Vote #194, 6/21/01; Nelson voted Yea)

Nelson Voted Against Making The Research And Development Tax Credit Permanent

In June 2001, Nelson Voted To Block A Motion That Would Make The Research And Development Tax Credit Permanent. Baucus, D-Mont., point of order that the Smith, R-Ore., motion to commit the bill to the Finance Committee with instructions to include an amendment that would make the research and development tax credit permanent, is out of order. (S 1052, Roll Call Vote #214, 6/29/01; Nelson voted Yea)

Nelson Voted Against Removing Points Of Order Against Legislation That Would Decrease Taxes

In November 2001, Nelson Voted Against Removing Points Of Order Against Legislation That Would Decrease Taxes. Passage of the joint resolution that would suspend certain budget enforcement mechanisms until fiscal 2004, including removing points of order against legislation that would decrease taxes, increase spending or reduce Social Security surpluses in violation of the fiscal 2002 budget resolution, or points of order against legislation that would exceed the discretionary spending cap. (S J Res 98, Roll Call Vote #336, 11/13/01; Nelson voted Nay)

Nelson Voted Against Extending Tax Credits For Energy Efficiency And Coal Technology, And Providing \$33.5 Billion In Tax Credits For Energy Producers And Consumers

In December 2001, Nelson Voted Against Cloture On An Amendment That Would Extend Tax Credits For Energy Efficiency And Coal Technology, And Would Provide \$33.5 Billion In Tax Credits For Energy Producers And Consumers. Motion to invoke cloture (thus limiting debate) on the Lott, R-Miss., amendment that would add language to the bill that would modify the nation's energy policies and extend a six-month moratorium on human cloning. The amendment would allow oil and gas drilling in the Arctic National Wildlife Refuge; offer incentives for offshore drilling; provide funding for nuclear energy, clean coal, and oil and gas research; extend tax credits for energy-efficiency and coal technology; and raise fuel efficiency standards for sport-utility vehicles and light trucks. It also would provide \$33.5 billion in tax credits over 10 years for energy producers and consumers. (HR 10, Roll Call Vote #344, 12/3/01; Nelson voted Nay)

In 2001, Nelson Voted At Least Twice In Favor Of Higher Fees

Nelson Voted To Levy A \$2.50 Per Passenger Ticket Fee For Each Flight Leg

In October 2001, Nelson Voted To Levy A \$2.50 Per Passenger Ticket Fee For Each Flight Leg. Passage of a bill that would allow for the federal government to take over security at airports and make baggage screeners federal employees. It also would levy a \$2.50 per passenger ticket fee for each flight leg, and provide for more armed air marshals on commercial jets, enhanced anti-hijacking training for flight crews, and strengthened cockpit doors to prevent access during flights. (S 1447, Roll Call Vote #295, 10/11/01; Nelson voted Yea)

Nelson Voted To Impose A \$1 Fee On International Air Travelers, And A New \$3 Fee On Cruise Ship Passengers To Pay For Security Screening Costs

In November 2001, Nelson Voted To Impose A \$1 Fee On International Air Travelers To Pay For Screening, And A New \$3 Fee On Cruise Ship Passengers. Adoption of the conference report on the bill that would provide \$41.6 billion for the departments of Commerce, Justice and State, and the federal judiciary and related agencies in fiscal 2002, \$1.9 billion more than fiscal 2001. The agreement would give \$12 million to the FBI to combat domestic chemical, biological and nuclear attacks. It also would impose an additional \$1 fee on international air travelers to pay for screening and a new \$3 fee on cruise ship passengers. (HR 2500, Roll Call Vote #340, 11/15/01; Nelson voted Yea)

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