

This bill seeks to provide transparency and accountability in the earmark process, including in the proposals for limited tax benefits or tariff benefits. This is in response to reports of, and concern over, alleged illegalities or irregularities in the congressional earmarks or insertions in the 2008 Budget.

Miriam Defensor Santiago
MIRIAM DEFENSOR SANTIAGO

1 a. provides a tax deduction, credit, exclusion, or preference to a
2 particular beneficiary or limited group of beneficiaries under the
3 National Internal Revenue Code; and

4 b. contains eligibility criteria that are not uniform in application with
5 respect to potential beneficiaries of such provision; or

6 2. any tax provision which provides one beneficiary temporary or permanent
7 transition relief from a change to the National Internal Revenue Code; and

8 F. LIMITED TAX BENEFIT – means a provision modifying the Tariff and Customs
9 Code in a manner that benefits a particular or limited group of entities.

10 SECTION 3. *Prohibition on Buying Votes* – A Legislator may not condition the inclusion
11 of language to provide funding for a congressional earmark, a limited tax benefit, or a limited
12 tariff benefit in any proposed legislation on any vote cast by another Legislator.

13 SECTION 4. *Additional Requirements for Congressional Earmarks, Limited Tax Benefits*
14 *and Limited Tariff Benefits.* –

15 A. A Legislator who requests a congressional earmark, a limited tax benefit, or a limited
16 tariff benefit in any proposed legislation shall provide a written statement to the
17 chairman and other members of the committee of jurisdiction, including--

18 1. the name of the Legislator;

19 2. in the case of a congressional earmark, the name and address of the intended
20 recipient or, if there is no specifically intended recipient, the intended location
21 of the activity;

22 3. in the case of a limited tax or tariff benefit, identification of the individual or
23 entities reasonably anticipated to benefit, to the extent known to the
24 Legislator;

25 4. the purpose and general program description of such congressional earmark or
26 limited tax or tariff benefit; and

1 withdrawn, the remainder of the proposed legislation or the provisions not otherwise affected
2 shall remain valid and subsisting.

3 SECTION 8. *Separability Clause.* – If any provision or part hereof, is held invalid or
4 unconstitutional, the remainder of the law or the provision not otherwise affected shall remain
5 valid and subsisting.

6 SECTION 9. *Repealing Clause.* – Any law, presidential decree or issuance, executive
7 order, letter of instruction, administrative order, rule or regulation contrary to or is inconsistent
8 with the provision of this Act is hereby repealed, modified, or amended accordingly.

9 SECTION 10. *Effectivity Clause.* – This Act shall take effect fifteen (15) days after its
10 publication in at least two (2) newspapers of general circulation.

11 Approved,