

service, or the seller is otherwise not in the physical presence of the buyer when the request for purchase or order is made, or

“(ii) the tobacco product is delivered by use of a common carrier, private delivery service, or the mail, or the seller is not in the physical presence of the buyer when the buyer obtains personal possession of the tobacco product.”.

(2) CONFORMING AMENDMENTS.—

(A) Subsection (c) of section 5761 of such Code is amended by striking the last two sentences.

(B) Paragraph (1) of section 5754(c) of such Code is amended by striking “section 5761(c)” and inserting “section 5761(d)”.

19 USC 1681  
note.

(g) EFFECTIVE DATE.—The amendments made by this section shall apply with respect to goods entered, or withdrawn from warehouse for consumption, on or after the 15th day after the date of the enactment of this Act.

**SEC. 402. ETHANOL TARIFF SCHEDULE.**

Headings 9901.00.50 and 9901.00.52 of the Harmonized Tariff Schedule of the United States are each amended in the effective period column by striking “10/1/2007” each place it appears and inserting “1/1/2009”.

**SEC. 403. WITHDRAWAL OF CERTAIN FEDERAL LAND AND INTERESTS IN CERTAIN FEDERAL LAND FROM LOCATION, ENTRY, AND PATENT UNDER THE MINING LAWS AND DISPOSITION UNDER THE MINERAL AND GEOTHERMAL LEASING LAWS.**

(a) DEFINITIONS.—In this section:

(1) BUREAU OF LAND MANAGEMENT LAND.—The term “Bureau of Land Management land” means the Bureau of Land Management land and any federally-owned minerals located south of the Blackfeet Indian Reservation and east of the Lewis and Clark National Forest to the eastern edge of R. 8 W., beginning in T. 29 N. down to and including T. 19 N. and all of T. 18 N., R. 7 W.

(2) ELIGIBLE FEDERAL LAND.—The term “eligible Federal land” means the Bureau of Land Management land and the Forest Service land, as generally depicted on the map.

(3) FOREST SERVICE LAND.—The term “Forest Service land” means—

(A) the Forest Service land and any federally-owned minerals located in the Rocky Mountain Division of the Lewis and Clark National Forest, including the approximately 356,111 acres of land made unavailable for leasing by the August 28, 1997, Record of Decision for the Lewis and Clark National Forest Oil and Gas Leasing Environmental Impact Statement and that is located from T. 31 N. to T. 16 N. and R. 13 W. to R. 7 W.; and

(B) the Forest Service land and any federally-owned minerals located within the Badger Two Medicine area of the Flathead National Forest, including—

(i) the land located in T. 29 N. from the western edge of R. 16 W. to the eastern edge of R. 13 W.; and

(ii) the land located in T. 28 N., Rs. 13 and 14

W.

(4) MAP.—The term “map” means the map entitled “Rocky Mountain Front Mineral Withdrawal Area” and dated December 31, 2006.

(b) WITHDRAWAL.—

(1) IN GENERAL.—Subject to valid existing rights, the eligible Federal land (including any interest in the eligible Federal land) is withdrawn from—

(A) all forms of location, entry, and patent under the mining laws; and

(B) disposition under all laws relating to mineral and geothermal leasing.

(2) AVAILABILITY OF MAP.—The map shall be on file and available for inspection in the Office of the Chief of the Forest Service.

(c) TAX INCENTIVE FOR SALE OF EXISTING MINERAL AND GEOTHERMAL RIGHTS TO TAX-EXEMPT ENTITIES.—

(1) EXCLUSION.—For purposes of the Internal Revenue Code of 1986, gross income shall not include 25 percent of the qualifying gain from a conservation sale of a qualifying mineral or geothermal interest.

(2) QUALIFYING GAIN.—For purposes of this subsection, the term “qualifying gain” means any gain which would be recognized as long-term capital gain under such Code.

(3) CONSERVATION SALE.—For purposes of this subsection, the term “conservation sale” means a sale which meets the following requirements:

(A) TRANSFEREE IS AN ELIGIBLE ENTITY.—The transferee of the qualifying mineral or geothermal interest is an eligible entity.

(B) QUALIFYING LETTER OF INTENT REQUIRED.—At the time of the sale, such transferee provides the taxpayer with a qualifying letter of intent.

(C) NONAPPLICATION TO CERTAIN SALES.—The sale is not made pursuant to an order of condemnation or eminent domain.

(4) QUALIFYING MINERAL OR GEOTHERMAL INTEREST.—For purposes of this subsection—

(A) IN GENERAL.—The term “qualifying mineral or geothermal interest” means an interest in any mineral or geothermal deposit located on eligible Federal land which constitutes a taxpayer’s entire interest in such deposit.

(B) ENTIRE INTEREST.—For purposes of subparagraph

(A)—

(i) an interest in any mineral or geothermal deposit is not a taxpayer’s entire interest if such interest in such mineral or geothermal deposit was divided in order to avoid the requirements of such subparagraph or section 170(f)(3)(A) of such Code, and

(ii) a taxpayer’s entire interest in such deposit does not fail to satisfy such subparagraph solely because the taxpayer has retained an interest in other deposits, even if the other deposits are contiguous with such certain deposit and were acquired by the taxpayer along with such certain deposit in a single conveyance.

(5) OTHER DEFINITIONS.—For purposes of this subsection—

(A) **ELIGIBLE ENTITY.**—The term “eligible entity” means—

(i) a governmental unit referred to in section 170(c)(1) of such Code, or an agency or department thereof operated primarily for 1 or more of the conservation purposes specified in clause (i), (ii), or (iii) of section 170(h)(4)(A) of such Code, or

(ii) an entity which is—

(I) described in section 170(b)(1)(A)(vi) or section 170(h)(3)(B) of such Code, and

(II) organized and at all times operated primarily for 1 or more of the conservation purposes specified in clause (i), (ii), or (iii) of section 170(h)(4)(A) of such Code.

(B) **QUALIFYING LETTER OF INTENT.**—The term “qualifying letter of intent” means a written letter of intent which includes the following statement: “The transferee’s intent is that this acquisition will serve 1 or more of the conservation purposes specified in clause (i), (ii), or (iii) of section 170(h)(4)(A) of the Internal Revenue Code of 1986, that the transferee’s use of the deposits so acquired will be consistent with section 170(h)(5) of such Code, and that the use of the deposits will continue to be consistent with such section, even if ownership or possession of such deposits is subsequently transferred to another person.”

(6) **TAX ON SUBSEQUENT TRANSFERS.**—

(A) **IN GENERAL.**—A tax is hereby imposed on any subsequent transfer by an eligible entity of ownership or possession, whether by sale, exchange, or lease, of an interest acquired directly or indirectly in—

(i) a conservation sale described in paragraph (1),

or

(ii) a transfer described in clause (i), (ii), or (iii) of subparagraph (D).

(B) **AMOUNT OF TAX.**—The amount of tax imposed by subparagraph (A) on any transfer shall be equal to the sum of—

(i) 20 percent of the fair market value (determined at the time of the transfer) of the interest the ownership or possession of which is transferred, plus

(ii) the product of—

(I) the highest rate of tax specified in section 11 of such Code, times

(II) any gain or income realized by the transferor as a result of the transfer.

(C) **LIABILITY.**—The tax imposed by subparagraph (A) shall be paid by the transferor.

(D) **RELIEF FROM LIABILITY.**—The person (otherwise liable for any tax imposed by subparagraph (A)) shall be relieved of liability for the tax imposed by subparagraph (A) with respect to any transfer if—

(i) the transferee is an eligible entity which provides such person, at the time of transfer, a qualifying letter of intent,

(ii) in any case where the transferee is not an eligible entity, it is established to the satisfaction of the Secretary of the Treasury, that the transfer of

ownership or possession, as the case may be, will be consistent with section 170(h)(5) of such Code, and the transferee provides such person, at the time of transfer, a qualifying letter of intent, or

(iii) tax has previously been paid under this paragraph as a result of a prior transfer of ownership or possession of the same interest.

(E) ADMINISTRATIVE PROVISIONS.—For purposes of subtitle F of such Code, the taxes imposed by this paragraph shall be treated as excise taxes with respect to which the deficiency procedures of such subtitle apply.

(7) REPORTING.—The Secretary of the Treasury may require such reporting as may be necessary or appropriate to further the purpose under this subsection that any conservation use be in perpetuity.

(d) EFFECTIVE DATES.—

(1) MORATORIUM.—Subsection (b) shall take effect on the date of the enactment of this Act.

(2) TAX INCENTIVE.—Subsection (c) shall apply to sales occurring on or after the date of the enactment of this Act.

**SEC. 404. CONTINUING ELIGIBILITY FOR CERTAIN STUDENTS UNDER DISTRICT OF COLUMBIA SCHOOL CHOICE PROGRAM.**

(a) IN GENERAL.—Section 307(a)(4) of the DC School Choice Incentive Act of 2003 (sec. 38-1851.06(a)(4), D.C. Official Code) is amended by striking “200 percent” and inserting the following: “200 percent (or, in the case of an eligible student whose first year of participation in the program is an academic year ending in June 2005 or June 2006 and whose second or succeeding year is an academic year ending on or before June 2009, 300 percent)”.

(b) EFFECTIVE DATE.—The amendment made by subsection (a) shall take effect as if included in the enactment of the DC School Choice Incentive Act of 2003.

**SEC. 405. STUDY ON ESTABLISHING UNIFORM NATIONAL DATABASE ON ELDER ABUSE.**

(a) STUDY.—

(1) IN GENERAL.—The Secretary of Health and Human Services, in consultation with the Attorney General, shall conduct a study on establishing a uniform national database on elder abuse.

(2) ISSUES STUDIED.—The study conducted under paragraph (1) may consider the following:

(A) Current methodologies used for collecting data on elder abuse, including a determination of the shortcomings, strengths, and commonalities of existing data collection efforts and reporting forms, and how a uniform national database would capitalize on such efforts.

(B) The process by which uniform national standards for reporting on elder abuse could be implemented, including the identification and involvement of necessary stakeholders, financial resources needed, timelines, and the treatment of existing standards with respect to elder abuse.

(C) Potential conflicts in Federal, State, and local laws, and enforcement and jurisdictional issues that could occur as a result of the creation of a uniform national database on elder abuse.