



1           (1) percentage depletion allowances under sec-  
2           tions 613 and 613A of the Internal Revenue Code  
3           of 1986; and

4           (2) the domestic production activities deduction  
5           under section 199 of the Internal Revenue Code of  
6           1986.

7           (b) BUY AMERICAN REQUIREMENT.—A plan re-  
8           quired by subsection (k) of section 161 of the Energy Pol-  
9           icy and Conservation Act, as amended by section 102 of  
10          this Act, shall encourage each major integrated oil com-  
11          pany (as defined in section 167(h)(5)(B) of the Internal  
12          Revenue Code of 1986) that obtains an oil and gas lease  
13          made available under such plan to use only materials made  
14          in the United States in drilling operations and avoid  
15          outsourcing American jobs.

