

110<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 1905

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IN THE SENATE OF THE UNITED STATES

APRIL 20, 2007

Received; read twice and referred to the Committee on Finance

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## AN ACT

To provide for the treatment of the District of Columbia as a Congressional district for purposes of representation in the House of Representatives, to amend the Internal Revenue Code of 1986 to adjust the estimated tax payment safe harbor based on income for the preceding year in the case of individuals with adjusted gross income greater than \$5 million, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “District of Columbia  
5 House Voting Rights Act of 2007”.

6 **SEC. 2. TREATMENT OF DISTRICT OF COLUMBIA AS CON-**  
7 **GRESSIONAL DISTRICT.**

8 (a) IN GENERAL.—Notwithstanding any other provi-  
9 sion of law, the District of Columbia shall be considered  
10 a Congressional district for purposes of representation in  
11 the House of Representatives.

12 (b) CONFORMING AMENDMENTS RELATING TO AP-  
13 PORTIONMENT OF MEMBERS OF HOUSE OF REPRESENTA-  
14 TIVES.—

15 (1) INCLUSION OF SINGLE DISTRICT OF COLUM-  
16 BIA MEMBER IN REAPPORTIONMENT OF MEMBERS  
17 AMONG STATES.—Section 22 of the Act entitled “An  
18 Act to provide for the fifteenth and subsequent de-  
19 cennial censuses and to provide for apportionment of  
20 Representatives in Congress”, approved June 28,  
21 1929 (2 U.S.C. 2a), is amended by adding at the  
22 end the following new subsection:

23 “(d) This section shall apply with respect to the Dis-  
24 trict of Columbia in the same manner as this section ap-  
25 plies to a State, except that the District of Columbia may

1 not receive more than one Member under any reapportion-  
2 ment of Members.”.

3 (2) CLARIFICATION OF DETERMINATION OF  
4 NUMBER OF PRESIDENTIAL ELECTORS ON BASIS OF  
5 23RD AMENDMENT.—Section 3 of title 3, United  
6 States Code, is amended by striking “come into of-  
7 fice;” and inserting the following: “come into office  
8 (subject to the twenty-third article of amendment to  
9 the Constitution of the United States in the case of  
10 the District of Columbia);”.

11 **SEC. 3. INCREASE IN MEMBERSHIP OF HOUSE OF REP-**  
12 **RESENTATIVES.**

13 (a) PERMANENT INCREASE IN NUMBER OF MEM-  
14 BERS.—Effective with respect to the One Hundred Tenth  
15 Congress and each succeeding Congress, the House of  
16 Representatives shall be composed of 437 Members, in-  
17 cluding any Members representing the District of Colum-  
18 bia pursuant to section 2(a).

19 (b) REAPPORTIONMENT OF MEMBERS RESULTING  
20 FROM INCREASE.—

21 (1) IN GENERAL.—Section 22(a) of the Act en-  
22 titled “An Act to provide for the fifteenth and subse-  
23 quent decennial censuses and to provide for appor-  
24 tionment of Representatives in Congress”, approved  
25 June 28, 1929 (2 U.S.C. 2a(a)), is amended by

1 striking “the then existing number of Representa-  
2 tives” and inserting “the number of Representatives  
3 established with respect to the One Hundred Tenth  
4 Congress”.

5 (2) EFFECTIVE DATE.—The amendment made  
6 by paragraph (1) shall apply with respect to the reg-  
7 ular decennial census conducted for 2010 and each  
8 subsequent regular decennial census.

9 (c) SPECIAL RULES FOR PERIOD PRIOR TO 2012 RE-  
10 APPORTIONMENT.—

11 (1) TRANSMITTAL OF REVISED STATEMENT OF  
12 APPORTIONMENT BY PRESIDENT.—Not later than  
13 30 days after the date of the enactment of this Act,  
14 the President shall transmit to Congress a revised  
15 version of the most recent statement of appor-  
16 tionment submitted under section 22(a) of the Act enti-  
17 tled “An Act to provide for the fifteenth and subse-  
18 quent decennial censuses and to provide for appor-  
19 tionment of Representatives in Congress”, approved  
20 June 28, 1929 (2 U.S.C. 2a(a)), to take into ac-  
21 count this Act and the amendments made by this  
22 Act.

23 (2) REPORT BY CLERK.—Not later than 15 cal-  
24 endar days after receiving the revised version of the  
25 statement of apportionment under paragraph (1),

1 the Clerk of the House of Representatives, in ac-  
2 cordance with section 22(b) of such Act (2 U.S.C.  
3 2a(b)), shall send to the executive of each State a  
4 certificate of the number of Representatives to which  
5 such State is entitled under section 22 of such Act,  
6 and shall submit a report to the Speaker of the  
7 House of Representatives identifying the State  
8 (other than the District of Columbia) which is enti-  
9 tled to one additional Representative pursuant to  
10 this section.

11 (3) REQUIREMENTS FOR ELECTION OF ADDI-  
12 TIONAL MEMBER.—During the One Hundred Tenth  
13 Congress, the One Hundred Eleventh Congress, and  
14 the One Hundred Twelfth Congress—

15 (A) notwithstanding the final undesignated  
16 paragraph of the Act entitled “An Act for the  
17 relief of Doctor Ricardo Vallejo Samala and to  
18 provide for congressional redistricting”, ap-  
19 proved December 14, 1967 (2 U.S.C. 2c), the  
20 additional Representative to which the State  
21 identified by the Clerk of the House of Rep-  
22 resentatives in the report submitted under para-  
23 graph (2) is entitled shall be elected from the  
24 State at large; and

1 (B) the other Representatives to which  
2 such State is entitled shall be elected on the  
3 basis of the Congressional districts in effect in  
4 the State for the One Hundred Ninth Congress.

5 **SEC. 4. NONSEVERABILITY OF PROVISIONS.**

6 If any provision of this Act, or any amendment made  
7 by this Act, is declared or held invalid or unenforceable,  
8 the remaining provisions of this Act and any amendment  
9 made by this Act shall be treated and deemed invalid and  
10 shall have no force or effect of law.

11 **SEC. 5. ADJUSTMENT OF ESTIMATED TAX PAYMENT SAFE**  
12 **HARBOR FOR INDIVIDUAL TAXPAYERS WITH**  
13 **ADJUSTED GROSS INCOME GREATER THAN \$5**  
14 **MILLION.**

15 (a) IN GENERAL.—Subparagraph (C) of section  
16 6654(d)(1) of the Internal Revenue Code of 1986 (relating  
17 to limitation on use of preceding year’s tax) is amended  
18 by redesignating clauses (ii) and (iii) as clauses (iii) and  
19 (iv), respectively, and by inserting after clause (i) the fol-  
20 lowing new clause:

21 “(ii) INDIVIDUAL ADJUSTED GROSS  
22 INCOME GREATER THAN \$5,000,000.—If the  
23 adjusted gross income shown on the return  
24 of the individual for such preceding taxable  
25 year exceeds \$5,000,000, clause (i) shall be

1 applied by substituting ‘110.1’ for ‘110’ in  
2 the last row of the table therein.”.

3 (b) SEPARATE RETURNS.—Clause (iii) of section  
4 6654(d)(1)(C) of such Code, as redesignated by subsection  
5 (a), is amended by inserting “and clause (ii) shall be ap-  
6 plied by substituting ‘\$2,500,000’ for ‘\$5,000,000’ ” be-  
7 fore the period at the end.

8 (c) EFFECTIVE DATE.—The amendments made by  
9 this section shall apply to taxable years beginning after  
10 the date of the enactment of this Act.

Passed the House of Representatives April 19, 2007.

Attest: LORRAINE C. MILLER,  
*Clerk.*