

A motion to reconsider was laid on the table.

**EXPRESSING UNCONDITIONAL SUPPORT FOR MEMBERS OF THE NATIONAL GUARD**

The SPEAKER pro tempore. The unfinished business is the vote on the motion to suspend the rules and agree to the resolution, H. Res. 542, as amended, on which the yeas and nays were ordered.

The Clerk read the title of the resolution.

The SPEAKER pro tempore. The question is on the motion offered by the gentlewoman from New Hampshire (Ms. SHEA-PORTER) that the House suspend the rules and agree to the resolution, H. Res. 542, as amended.

This will be a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 408, nays 0, not voting 24, as follows:

[Roll No. 1180]

YEAS—408

Abercrombie  
Ackerman  
Aderholt  
Akin  
Alexander  
Allen  
Altmire  
Andrews  
Arcuri  
Baca  
Bachmann  
Bachus  
Baird  
Baker  
Baldwin  
Barrett (SC)  
Barrow  
Bartlett (MD)  
Barton (TX)  
Bean  
Becerra  
Berkley  
Berman  
Berry  
Biggart  
Billbray  
Billarakis  
Bishop (GA)  
Bishop (NY)  
Bishop (UT)  
Blackburn  
Blumenauer  
Blunt  
Boehner  
Bono  
Boozman  
Boren  
Boswell  
Boucher  
Boustany  
Boyd (FL)  
Boyd (KS)  
Brady (PA)  
Brady (TX)  
Braley (IA)  
Broun (GA)  
Brown (SC)  
Brown, Corrine  
Brown-Waite,  
    Ginny  
Buchanan  
Burgess  
Burton (IN)  
Buyer  
Calvert  
Camp (MI)  
Campbell (CA)  
Cannon  
Cantor  
Capito  
Capps  
Capuano  
Cardoza  
Carnahan

Carney  
Carter  
Castle  
Castor  
Chabot  
Chandler  
Clarke  
Clay  
Cleaver  
Clyburn  
Coble  
Cohen  
Cole (OK)  
Conaway  
Conyers  
Cooper  
Costa  
Costello  
Courtney  
Cramer  
Crenshaw  
Crowley  
Cuellar  
Culberson  
Cummings  
Davis (AL)  
Davis (CA)  
Davis (GA)  
Davis (IL)  
Davis (KY)  
Davis, David  
Davis, Lincoln  
Davis, Tom  
DeFazio  
DeGette  
DeLauro  
Dent  
Diaz-Balart, L.  
Diaz-Balart, M.  
Dicks  
Dingell  
Doggett  
Donnelly  
Doolittle  
Doyle  
Drake  
Dreier  
Duncan  
Edwards  
Ehlers  
Ellison  
Ellsworth  
Emanuel  
Emerson  
Engel  
English (PA)  
Eshoo  
Etheridge  
Everett  
Fallin  
Farr  
Fattah  
Feeney

Ferguson  
Filner  
Flake  
Forbes  
Fortenberry  
Fossella  
Fox  
Frank (MA)  
Franks (AZ)  
Frelinghuysen  
Gallegly  
Garrett (NJ)  
Gerlach  
Giffords  
Gillibrand  
Gingrey  
Gohmert  
Gonzalez  
Goode  
Goodlatte  
Gordon  
Granger  
Graves  
Green, Al  
Green, Gene  
Grijalva  
Gutierrez  
Hall (NY)  
Hall (TX)  
Hare  
Harman  
Hastings (WA)  
Hayes  
Heller  
Hensarling  
Herger  
Herseth Sandlin  
Higgins  
Hill  
Hinchey  
Hinojosa  
Hirono  
Hobson  
Hodes  
Hoekstra  
Holden  
Holt  
Hoyer  
Hulshof  
Inglis (SC)  
Inslee  
Issa  
Jackson (IL)  
Jackson-Lee  
    (TX)  
Jefferson  
Johnson (GA)  
Johnson (IL)  
Johnson, Sam  
Jones (NC)  
Jones (OH)  
Jordan  
Kagen  
Kanjorski

Keller  
Kennedy  
Kildee  
Kilpatrick  
Kind  
King (IA)  
King (NY)  
Kingston  
Kirk  
Klein (FL)  
Kline (MN)  
Knollenberg  
Kucinich  
Kuhl (NY)  
LaHood  
Lamborn  
Lampson  
Langevin  
Lantos  
Larsen (WA)  
Larson (CT)  
Latham  
LaTourette  
Latta  
Lee  
Levin  
Lewis (CA)  
Lewis (GA)  
Lewis (KY)  
Linder  
Lipinski  
LoBiondo  
Loeb  
Loeb  
Lofgren, Zoe  
Lowe  
Lucas  
Lungren, Daniel  
    E.  
Lynch  
Mack  
Mahoney (FL)  
Maloney (NY)  
Manullo  
Marchant  
Markey  
Marshall  
Matheson  
Matsui  
McCarthy (CA)  
McCarthy (NY)  
McCaul (TX)  
McCollum (MN)  
McCotter  
McCreery  
McDermott  
McGovern  
McHenry  
McHugh  
McIntyre  
McKeon  
McMorris  
Rodgers  
McNerney  
McNulty  
Meek (FL)  
Meeks (NY)  
Melancon  
Mica  
Michaud  
Miller (FL)  
Miller (MI)  
Miller (NC)  
Miller, George  
Mitchell

Mollohan  
Moore (KS)  
Moore (WI)  
Moran (KS)  
Moran (VA)  
Murphy (CT)  
Murphy, Patrick  
Murphy, Tim  
Murtha  
Musgrave  
Myrick  
Nadler  
Napolitano  
Neal (MA)  
Neugebauer  
Nunes  
Oberstar  
Obey  
Olver  
Pallone  
Pascrell  
Payne  
Pearce  
Pence  
Perlmutter  
Peterson (MN)  
Peterson (PA)  
Petri  
Pickering  
Pitts  
Platts  
Poe  
Pomeroy  
Porter  
Price (GA)  
Price (NC)  
Putnam  
Rahall  
Ramstad  
Rangel  
Regula  
Rehberg  
Reichert  
Renzi  
Reyes  
Reynolds  
Richardson  
Rodriguez  
Rogers (AL)  
Rogers (KY)  
Rogers (MI)  
Rohrabacher  
Ros-Lehtinen  
Roskam  
Roos  
Rothman  
Roybal-Allard  
Royce  
Ruppersberger  
Rush  
Ryan (OH)  
Ryan (WI)  
Salazar  
Sali  
Sánchez, Linda  
    T.  
Sanchez, Loretta  
Sarbanes  
Saxton  
Schakowsky  
Schiff  
Schmidt  
Schwartz  
Scott (GA)

Scott (VA)  
Sensenbrenner  
Serrano  
Sessions  
Sestak  
Shadegg  
Shays  
Shea-Porter  
Sherman  
Shimkus  
Shuler  
Shuster  
Simpson  
Sires  
Skelton  
Slaughter  
Smith (NE)  
Smith (NJ)  
Smith (TX)  
Smith (WA)  
Snyder  
Solis  
Souder  
Space  
Spratt  
Stark  
Stearns  
Stupak  
Sullivan  
Sutton  
Tancredo  
Tanner  
Tauscher  
Taylor  
Terry  
Thompson (MS)  
Thornberry  
Tiahrt  
Tiberi  
Tierney  
Tsongas  
Turner  
Udall (CO)  
Upton  
Van Hollen  
Velázquez  
Visclosky  
Walberg  
Walden (OR)  
Walsh (NY)  
Walz (MN)  
Wamp  
Wasserman  
    Schultz  
Waters  
Watson  
Watt  
Waxman  
Weiner  
Welch (VT)  
Weldon (FL)  
Westmoreland  
Whitfield (KY)  
Wicker  
Wilson (NM)  
Wilson (OH)  
Wilson (SC)  
Wittman (VA)  
Wolf  
Wu  
Wynn  
Yarmuth  
Young (AK)  
Young (FL)

NOT VOTING—24

Bonner  
Butterfield  
Cubin  
Gilchrist  
Hastings (FL)  
Honda  
Hoolley  
Hunter  
Israel  
Jindal  
Johnson, E. B.  
Kaptur  
Miller, Gary  
Ortiz  
Pastor  
Paul  
Pryce (OH)  
Radanovich  
Thompson (CA)  
Towns  
Udall (NM)  
Weller  
Wexler  
Woolsey

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (during the vote). Members are advised there are 2 minutes remaining in this vote.

□ 1556

So (two-thirds being in the affirmative) the rules were suspended and the resolution, as amended, was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

Stated for:

Mr. HONDA. Mr. Speaker, on rollcall No. 1180, I was unable to vote. Had I been present, I would have voted "yea."

**MORTGAGE FORGIVENESS DEBT RELIEF ACT OF 2007**

Mrs. JONES of Ohio. Mr. Speaker, I move to suspend the rules and concur in the Senate amendment to the bill (H.R. 3648) to amend the Internal Revenue Code of 1986 to exclude discharges of indebtedness on principal residences from gross income, and for other purposes.

The Clerk read the title of the bill.

The text of the Senate amendment is as follows:

Senate amendment:

Strike out all after the enacting clause and insert:

**SECTION 1. SHORT TITLE.**

*This Act may be cited as the "Mortgage Forgiveness Debt Relief Act of 2007".*

**SEC. 2. DISCHARGES OF INDEBTEDNESS ON PRINCIPAL RESIDENCE EXCLUDED FROM GROSS INCOME.**

(a) *IN GENERAL.—Paragraph (1) of section 108(a) of the Internal Revenue Code of 1986 is amended by striking "or" at the end of subparagraph (C), by striking the period at the end of subparagraph (D) and inserting ", or", and by inserting after subparagraph (D) the following new subparagraph:*

*"(E) the indebtedness discharged is qualified principal residence indebtedness which is discharged before January 1, 2010."*

(b) *SPECIAL RULES RELATING TO QUALIFIED PRINCIPAL RESIDENCE INDEBTEDNESS.—Section 108 of such Code is amended by adding at the end the following new subsection:*

*"(h) SPECIAL RULES RELATING TO QUALIFIED PRINCIPAL RESIDENCE INDEBTEDNESS.—*

*"(1) BASIS REDUCTION.—The amount excluded from gross income by reason of subsection (a)(1)(E) shall be applied to reduce (but not below zero) the basis of the principal residence of the taxpayer.*

*"(2) QUALIFIED PRINCIPAL RESIDENCE INDEBTEDNESS.—For purposes of this section, the term 'qualified principal residence indebtedness' means acquisition indebtedness (within the meaning of section 163(h)(3)(B), applied by substituting '\$2,000,000 (\$1,000,000' for '\$1,000,000 (\$500,000' in clause (i) thereof) with respect to the principal residence of the taxpayer.*

*"(3) EXCEPTION FOR CERTAIN DISCHARGES NOT RELATED TO TAXPAYER'S FINANCIAL CONDITION.—Subsection (a)(1)(E) shall not apply to the discharge of a loan if the discharge is on account of services performed for the lender or any other factor not directly related to a decline in the value of the residence or to the financial condition of the taxpayer.*

*"(4) ORDERING RULE.—If any loan is discharged, in whole or in part, and only a portion of such loan is qualified principal residence indebtedness, subsection (a)(1)(E) shall apply only to so much of the amount discharged as exceeds the amount of the loan (as determined immediately before such discharge) which is not qualified principal residence indebtedness.*

*"(5) PRINCIPAL RESIDENCE.—For purposes of this subsection, the term 'principal residence' has the same meaning as when used in section 121."*

(c) *COORDINATION.—*

*(1) Subparagraph (A) of section 108(a)(2) of such Code is amended by striking "and (D)" and inserting "(D), and (E)".*

*(2) Paragraph (2) of section 108(a) of such Code is amended by adding at the end the following new subparagraph:*