

Cutting these programs are penny wise and pound-foolish.

I urge my colleagues to oppose this bill. Let's pass a real farm bill.

Mr. KING of Iowa. Mr. Speaker, I want to thank the Chairman for his relentless leadership to get some relief to America's farmers and ranchers who are dealing with this drought. In my home state of Iowa we now have 42 counties that have been declared by the United States Department of Agriculture (USDA) as primary natural disaster areas.

The latest crop conditions report in Iowa has 18 percent of the corn declared as "very poor." Only one percent is rated as "excellent". Soybeans are in a very similar situation.

Our pasture lands are in terrible condition with 55 percent of pasture being "very poor." While lands in the Conservation Reserve Program (CRP) are being opened today for haying and grazing, it really isn't going to amount to much.

As a result of these conditions, our livestock producers are going to have a really hard time getting feed. I appreciate that this disaster package will bring some relief, especially to those who have lost animals due to the extreme heat.

However, let us not forget that we have work to do on a real farm bill. We need to get the 2012 farm bill done and in proper order, so that we do not have to do ad hoc disaster assistance packages and so that farmers can plan for the future. I appreciate the Chairman and Ranking Member's work on this bipartisan bill that we reported out of Committee and look forward to us finishing our work and bringing the Federal Agriculture Reform and Risk Management (FARRM) Act to the House Floor.

The SPEAKER pro tempore (Mr. SIMPSON). All time for debate has expired.

Pursuant to House Resolution 752, the previous question is ordered.

The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

The SPEAKER pro tempore. Pursuant to clause 1(c) of rule XIX, further consideration of H.R. 6233 is postponed.

PATHWAY TO JOB CREATION THROUGH A SIMPLER, FAIRER TAX CODE ACT OF 2012

Mr. DREIER. Mr. Speaker, pursuant to House Resolution 747, I call up the bill (H.R. 6169) to provide for expedited consideration of a bill providing for comprehensive tax reform, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore. Pursuant to House Resolution 747, the bill is considered read.

The text of the bill is as follows:

H.R. 6169

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Pathway to Job Creation through a Simpler, Fairer Tax Code Act of 2012".

SEC. 2. FINDINGS AND PURPOSES.

(a) FINDINGS.—Congress finds that the following problems exist with the Internal Revenue

Code of 1986 (in this section referred to as the "tax code"):

(1) The tax code is unfair, containing hundreds of provisions that only benefit certain special interests, resulting in a system of winners and losers.

(2) The tax code violates the fundamental principle of equal justice by subjecting families in similar circumstances to significantly different tax bills.

(3)(A) Many tax preferences, sometimes referred to as "tax expenditures," are similar to government spending—instead of markets directing economic resources to their most efficient uses, the Government directs resources to other uses, creating a drag on economic growth and job creation.

(B) The exclusions, deductions, credits, and special rules that make up such tax expenditures amount to over \$1 trillion per year, nearly matching the total amount of annual revenue that is generated from the income tax itself.

(C) In some cases, tax subsidies can literally take the form of spending through the tax code, redistributing taxes paid by some Americans to individuals and businesses who do not pay any income taxes at all.

(4) The failure to adopt a permanent tax code with stable statutory tax policy has created greater economic uncertainty. Tax rates have been scheduled to increase sharply in 3 of the last 5 years, requiring the enactment of repeated temporary extensions. Additionally, approximately 70 other, more targeted tax provisions expired in 2011 or are currently scheduled to expire by the end of 2012.

(5) Since 2001, there have been nearly 4,500 changes made to the tax code, averaging more than one each day over the past decade.

(6) The tax code's complexity leads nearly nine out of ten families either to hire tax preparers (60 percent) or purchase software (29 percent) to file their taxes, while 71 percent of unincorporated businesses are forced to pay someone else to prepare their taxes.

(7) The cost of complying with the tax code is too burdensome, forcing individuals, families, and employers to spend over six billion hours and over \$160 billion per year trying to comply with the law and pay the actual tax owed.

(8) Compliance with the current tax code is a financial hardship for employers that falls disproportionately on small businesses, which spend an average of \$74 per hour on tax-related compliance, making it the most expensive paperwork burden they encounter.

(9) Small businesses have been responsible for two-thirds of the jobs created in the United States over the past 15 years, and approximately half of small-business profits are taxed at the current top 2 individual rates.

(10) The historic range for tax revenues collected by the Federal government has averaged 18 to 19 percent of Gross Domestic Product (GDP), but will rise to 21.2 percent of GDP under current law—a level never reached, let alone sustained, in the Nation's history.

(11) The current tax code is highly punitive, with a top Federal individual income tax rate of 35 percent (which is set to climb to over 40 percent in 2013 when taking into account certain hidden rates), meaning some Americans could face a combined local, State and Federal tax rate of 50 percent.

(12) The tax code contains harmful provisions, such as the Alternative Minimum Tax (AMT), which was initially designed to affect only the very highest-income taxpayers but now threatens more than 30 million middle-class households because of a flawed design.

(13) As of April 1, 2012, the United States achieved the dubious distinction of having

the highest corporate tax rate (39.2 percent for Federal and State combined) in the developed world.

(14) The United States corporate tax rate is more than 50 percent higher than the average rate of member states of the Organization for Economic Cooperation and Development (OECD)—a factor that discourages employers and investors from locating jobs and investments in the United States.

(15) The United States has become an outlier in that it still uses a "worldwide" system of taxation—one that has not been substantially reformed in 50 years, when the United States accounted for nearly half of global economic output and had no serious competitors around the world.

(16) The combination of the highest corporate tax rate with an antiquated "worldwide" system subjects American companies to double taxation when they attempt to compete with foreign companies in overseas markets and then reinvest their earnings in the United States.

(17) The Nation's outdated tax code has contributed to the fact that the world's largest companies are more likely to be headquartered overseas today than at any point in the last 50 years: In 1960, 17 of the world's 20 largest companies were based in the United States; by 2010, that number sank to a mere six out of 20.

(18) The United States has one of the highest levels of taxation on capital—taxing it once at the corporate level and then again at the individual level—with integrated tax rates on certain investment income already reaching roughly 50 percent (and scheduled to reach nearly 70 percent in 2013).

(19) The United States' overall taxation of capital is higher than all but four of the 38 countries that make up the OECD and the BRIC (Brazil, Russia, India and China).

(b) PURPOSES.—It is the purpose of this Act to provide for enactment of comprehensive tax reform in 2013 that—

(1) protects taxpayers by creating a fairer, simpler, flatter tax code for individuals and families by—

(A) lowering marginal tax rates and broadening the tax base;

(B) eliminating special interest loopholes;

(C) reducing complexity in the tax code, making tax compliance easier and less costly;

(D) repealing the Alternative Minimum Tax;

(E) maintaining modern levels of progressivity so as to not overburden any one group or further erode the tax base;

(F) making it easier for Americans to save; and

(G) reducing the tax burdens imposed on married couples and families;

(2) is comprehensive (addressing both individual and corporate rates), so as to have the maximum economic impact by benefitting employers and their employees regardless of how a business is structured;

(3) results in tax revenue consistent with historical norms;

(4) spurs greater investment, innovation and job creation, and therefore increases economic activity and the size of the economy on a dynamic basis as compared to the current tax code; and

(5) makes American workers and businesses more competitive by—

(A) creating a stable, predictable tax code under which families and employers are best able to plan for the future;

(B) keeping taxes on small businesses low;

(C) reducing America's corporate tax rate, which is currently the highest in the industrialized world;

(D) maintaining a level of parity between individual and corporate rates to reduce economic distortions;

(E) promoting innovation in the United States;

(F) transitioning to a globally competitive territorial tax system;

(G) minimizing the double taxation of investment and capital; and

(H) reducing the impact of taxes on business decision-making to allow such decisions to be driven by their economic potential.

SEC. 3. EXPEDITED CONSIDERATION OF A MEASURE PROVIDING FOR COMPREHENSIVE TAX REFORM.

(a) **DEFINITION.**—For purposes of this section, the term “tax reform bill” means a bill of the 113th Congress—

(1) introduced in the House of Representatives by the chair of the Committee on Ways and Means not later than April 30, 2013, or the first legislative day thereafter if the House is not in session on that day, the title of which is as follows: “A bill to provide for comprehensive tax reform.”; and

(2) which is the subject of a certification under subsection (b).

(b) **CERTIFICATION.**—The chair of the Joint Committee on Taxation shall notify the House and Senate in writing whenever the chair of the Joint Committee determines that an introduced bill described in subsection (a)(1) contains at least each of the following proposals:

(1) a consolidation of the current 6 individual income tax brackets into not more than two brackets of 10 and not more than 25 percent;

(2) a reduction in the corporate tax rate to not greater than 25 percent;

(3) a repeal of the Alternative Minimum Tax;

(4) a broadening of the tax base to maintain revenue between 18 and 19 percent of the economy; and

(5) a change from a “worldwide” to a “territorial” system of taxation.

(c) **EXPEDITED CONSIDERATION IN THE HOUSE OF REPRESENTATIVES.**—

(1) Any committee of the House of Representatives to which the tax reform bill is referred shall report it to the House not later than 20 calendar days after the date of its introduction. If a committee fails to report the tax reform bill within that period, such committee shall be automatically discharged from further consideration of the bill.

(2) If the House has not otherwise proceeded to the consideration of the tax reform bill upon the expiration of 15 legislative days after the bill has been placed on the Union Calendar, it shall be in order for the Majority Leader or a designee (or, after the expiration of an additional 2 legislative days, any Member), to offer one motion that the House resolve into the Committee of the Whole House on the state of the Union for the consideration of the tax reform bill. The previous question shall be considered as ordered on the motion to its adoption without intervening motion except 20 minutes of debate equally divided and controlled by the proponent and an opponent. If such a motion is adopted, consideration shall proceed in accordance with paragraph (3). A motion to reconsider the vote by which the motion is disposed of shall not be in order.

(3) The first reading of the bill shall be dispensed with. General debate shall be confined to the bill and shall not exceed 4 hours, equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means. At the conclusion of general debate, the bill shall be read for amendment under the five-minute rule. Any committee amendment shall be considered as read. At the conclusion of consideration of the bill for amendment the Committee shall rise and report the bill to the House with such amendments as may have been adopted. The previous question shall be

considered as ordered on the bill and amendments thereto to final passage without intervening motion except one motion to reconsider with or without instructions. A motion to reconsider the vote on passage of the bill shall not be in order.

(d) **EXPEDITED CONSIDERATION IN THE SENATE.**—

(1) **COMMITTEE CONSIDERATION.**—A tax reform bill, as defined in subsection (a), received in the Senate shall be referred to the Committee on Finance. The Committee shall report the bill not later than 15 calendar days after receipt of the bill in the Senate. If the Committee fails to report the bill within that period, that committee shall be discharged from consideration of the bill, and the bill shall be placed on the calendar.

(2) **MOTION TO PROCEED.**—Notwithstanding rule XXII of the Standing Rules of the Senate, it is in order, not later than 2 days of session after the date on which the tax reform bill is reported or discharged from committee, for the majority leader of the Senate or the majority leader’s designee to move to proceed to the consideration of the tax reform bill. It shall also be in order for any Member of the Senate to move to proceed to the consideration of the tax reform bill at any time after the conclusion of such 2-day period. A motion to proceed is in order even though a previous motion to the same effect has been disagreed to. All points of order against the motion to proceed to the tax reform bill are waived. The motion to proceed is not debatable. The motion is not subject to a motion to postpone.

(3) **CONSIDERATION.**—No motion to reconsider shall be in order and debate on any motion or appeal shall be limited to one hour, to be divided in the usual form.

(4) **AMENDMENTS.**—All amendments must be relevant to the bill and debate on any amendment shall be limited to 2 hours to be equally divided in the usual form between the opponents and proponents of the amendment. Debate on any amendment to an amendment, debatable motion, or appeal shall be limited to 1 hour to be equally divided in the usual form between the opponents and proponents of the amendment.

(5) **VOTE ON PASSAGE.**—If the Senate has proceeded to the bill, and following the conclusion of all debate, the Senate shall proceed to a vote on passage of the bill as amended, if amended.

(e) **CONFERENCE IN THE HOUSE.**—If the House receives a message that the Senate has passed the tax reform bill with an amendment or amendments, it shall be in order for the chair of the Committee on Ways and Means or a designee, without intervention of any point of order, to offer any motion specified in clause 1 of rule XXII.

(f) **CONFERENCE IN THE SENATE.**—If the Senate receives from the House a message to accompany the tax reform bill, as defined in subsection (a), then no later than two session days after its receipt—

(1) the Chair shall lay the message before the Senate;

(2) the motion to insist on the Senate amendment or disagree to the House amendment or amendments to the Senate amendment, the request for a conference with the House or the motion to agree to the request of the House for a conference, and the motion to authorize the Chair to appoint conferees on the part of the Senate shall be agreed to; and

(3) the Chair shall then be authorized to appoint conferees on the part of the Senate without intervening motion, with a ratio agreed to with the concurrence of both leaders.

(g) **RULEMAKING.**—This section is enacted by the Congress as an exercise of the rule-making power of the House of Representa-

tives and Senate, respectively, and as such is deemed a part of the rules of each House, respectively, or of that House to which they specifically apply, and such procedures supersede other rules only to the extent that they are inconsistent with such rules; and with full recognition of the constitutional right of either House to change the rules (so far as relating to the procedures of that House) at any time, in the same manner, and to the same extent as any other rule of that House.

The **SPEAKER pro tempore.** The bill shall be debatable for 3 hours, with 1 hour equally divided and controlled by the chair and ranking minority member of the Committee on Rules, and 2 hours on the subject of reforming the Internal Revenue Code of 1986 equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means.

After debate, it shall be in order to consider the amendment in the nature of a substitute printed in part A of House Report 112-641, if offered by the gentlewoman from New York (Ms. **SLAUGHTER**) or her designee, which shall be considered read and shall be separately debatable for 20 minutes equally divided and controlled by the proponent and an opponent.

The Chair recognizes the gentleman from California (Mr. **DREIER**).

□ 1230

GENERAL LEAVE

Mr. **DREIER.** Mr. Speaker, I ask unanimous consent that all Members have 5 legislative days in which to revise and extend their remarks on H.R. 6169.

The **SPEAKER pro tempore.** Is there objection to the request of the gentleman from California?

There was no objection.

Mr. **DREIER.** Mr. Speaker, I yield myself such time as I may consume.

An exorbitant amount of ink has been spilled chronicling the many divisions here in the United States Congress. I was just speaking a couple of hours ago in the well about the bipartisan consensus we were able to put together on the trade issue. And I’ve got to say that the differences of opinions between and within the Democratic and Republican Parties are extraordinarily well documented, and too little attention is focused on the kind of bipartisanship that we’ve had on issues like the one that we were debating earlier today. But, having said that, even though it doesn’t get much attention, there are a number of issues, Mr. Speaker, on which we can all agree.

We all agree, for example, that dramatic reform of our budget process is needed. We may diverge significantly on the kinds of reforms and the manner in which they should be implemented, but none of us looks at our skyrocketing deficit, anemic economic growth rate, or persistent unemployment and thinks that the status quo, when it comes to the Federal budget process, is acceptable.

I, personally, believe very strongly in the notion of our going to a 2-year

budget cycle so that we could have both the Appropriations Committee and the other authorizing committees expend time, energy, and effort meeting their constitutional responsibility of oversight.

So again, there are a wide range of views as to how we deal with the issue of budget process reform, but there is a consensus. Democrats and Republicans alike believe that it is necessary.

We also all understand that budget challenges must be addressed within two specific areas: both taxing and spending. Again, we disagree greatly on the level and the structure of both, but we agree that it needs to be addressed. We know that meaningful budget reform must consist of both reform of the budget process, itself, as well as reform of the tax structure.

Mr. Speaker, the exponential rise in spending in recent years infused our reform agenda with a great sense of urgency, which is why we, as Republicans, have focused so intently on reversing that trend and bringing about meaningful spending cuts. In fact, when I announced that I would be leaving here at the end of this year, one of the things that I had wanted to accomplish was that I made the choice, even though I wasn't originally planning to run again—this was 2 years ago. One of the things I said we had to do was reverse that trend we'd been on with an 82 percent increase in non-defense discretionary spending that we'd seen the years before. Well, I'm happy to say that we have been able to at least begin the process of reversing that trend.

Now we face a new level of urgency on the tax side of the equation. As we face the prospect of stark tax increases at the end of this year, while unemployment is stuck, as we've had pointed out to us by the chairman of the Ways and Means Committee, Mr. CAMP, an unemployment rate in excess of 8 percent, which has gone on for more than 40 months—and we've just gotten the report at the end of last week that our GDP growth rate was revised downward from 1.9 to 1.5 percent. Tomorrow we're due to get these unemployment numbers. We all hope and pray that we will see improvement. But even if we do see some improvement, we know that the length of this challenging economic period is something that needs to be dealt with, and one of the best ways to deal with it is meaningful tax reform.

The legislation that we have before us, H.R. 6169, represents one-half of our two-pronged approach for preventing the enactment of catastrophic tax increases that would further paralyze our economy. The first step that we must take, Mr. Speaker, is to put a stop to the tax increases looming at the end of this year, which is precisely what this institution, the House of Representatives, did yesterday with the passage of H.R. 8. That bill will keep in place our current tax rates, as we all know, for 1 additional year. Now, that's an essential step.

The President of the United States has said increasing taxes during difficult economic times is bad policy. In fact, not just President Obama, but even the traditional Keynesian economists will argue that the notion of increasing taxes during slow economic growth is a prescription to exacerbate the economic downturn.

So it's very important that we do that. Again, that's one very important step. But on its own, it's just a stopgap solution, what we have done yesterday, here, for that one period of time.

Mr. Speaker, the second part of our two-pronged approach creates a pathway to a long-term solution. Now, this legislation puts in place a structure that will facilitate consideration and passage of meaningful, comprehensive tax reform.

Again, Democrats and Republicans alike regularly say they are for meaningful tax reform. We have talk from both sides of the aisle about it. What we're doing here with this compromise that we have is putting into place a structure that can lay the groundwork to have action taken rather than, simply, simply talk.

Now, Mr. Speaker, we all know that our Tax Code is not working for the American people. I think that it's another point on which we can all agree. I would say to my friend from Worcester, he knows very well that the Tax Code that we have today is not working. We believe on our side that the Tax Code we have today is not working. It's unfair, and it is Byzantine in its complexity. And we all know, too, that the Tax Code that we have, Mr. Speaker, is clearly a drain on our economy.

I'd like to make a couple of points on this.

Since 2001, that's basically a decade plus a year, a little over a decade, there have been nearly 4,500 changes made to the U.S. Tax Code, so within that decade, 4,500 changes made to the Tax Code. Now, Mr. Speaker, that works out to one change a day, one change a day over that 10-year period of time. Now, the resulting complexity leads nearly 9 out of 10 families to seek assistance in filing their Federal income taxes. And at the same time, Mr. Speaker, the majority of small business owners, small business men and women in this country, 71 percent, 71 percent of all unincorporated businesses are forced to pay someone else to prepare their taxes.

Now, dealing with the Tax Code under these circumstances forces individuals, families, and employers in this country to spend—are you ready for this, Mr. Speaker?—over 6 billion—6 billion—hours, costing over \$160 billion every single year in an effort to faithfully comply with the burdensome and complicated Federal tax system.

Now, Mr. Speaker, I've talked to tax attorneys and accountants—tax attorneys and accountants—and they acknowledge that these wasted resources are a drain on economic growth and on

our shared bipartisan quest for job creation.

Furthermore, the current system is injecting a great deal of uncertainty in our economy. Many of us like to point to the fact that uncertainty is the enemy of prosperity.

Now, Mr. Speaker, let's look at the uncertainty that has existed over the past several years. Tax rates have been scheduled to increase sharply in 3 of the last 5 years, requiring the enactment of repeated temporary extensions. What does that create for job creators and for investors out there? It creates that uncertainty. And that uncertainty, again, is the enemy of prosperity.

Now, Mr. Speaker, as you know, dozens of other major tax provisions expired in 2011 or are currently scheduled to expire by the end of this year. Working families and small business owners are not able to plan for the future or make rational business decisions, including hiring decisions, in this extraordinary environment of uncertainty.

Now, Mr. Speaker, all of these challenges argue forcefully for comprehensive reform. Unfortunately—unfortunately—real results in this quest have proved, so far, to be elusive. We are all aware of the challenges of moving comprehensive legislation through the Senate. Here in the House, we have, as we all know, a majoritarian body where a simple majority is able to work its will.

□ 1240

The nature of the Senate is fundamentally different, far slower, far slower, by design. Frustrating though its inactions may often be, I do believe that the Framers of our Constitution were actually right to structure these two bodies differently.

However, at times throughout our Nation's history, we've recognized the need to come together, the two institutions to come together to facilitate decisive action on critical matters. And, Mr. Speaker, that's exactly what we are doing here today, recognizing that the imperative for tax reform, something that has been discussed for literally decades, is going to be able to have something other than just talk, but action. And we're going to facilitate that with this effort here.

This legislation, Mr. Speaker, lays out a roadmap for reform and helps to ensure its timely consideration in both the House and the Senate. It provides for consideration of a bill that is introduced by the chairman of the Ways and Means Committee by April 30 of next year, and then incorporates five key pillars of comprehensive reform.

First, the reform package should provide individual filers with much needed clarity and simplicity by consolidating the current individual income tax rates into no more than two brackets, 10 and 25 percent.

Second, it should spur job creation and growth by limiting the corporate

tax rate to no more than 25 percent. And again, focusing on the bipartisan nature of this, I've regularly said that I appreciate the fact that President Obama has come forward and called for a reduction in the top rate on corporations in this country.

Third, it should protect middle class families by repealing the alternative minimum tax. We all know how onerous that has been, and we all know that more and more Americans have, unfortunately, been drawn into this alternative minimum tax, which was designed to focus on very, very few people.

And fourth, Mr. Speaker, it should broaden the tax base to maintain revenue between 18 and 19 percent of our gross domestic product. And so, as we look at our economy, the goal of 18 and 19 percent.

And finally, one of the things, again, I was talking about earlier is our global leadership role. We need to make sure that we shift from a worldwide to a territorial system of taxation to have greater equity, to allow for those who want to invest and participate to be able to do so on a global basis.

These are broad outlines of the tax reform agenda, Mr. Speaker, and they're an outline that I think will lay the groundwork, again, for the details to be put into place. The legislation provides for expedited procedures in the House and the Senate, so that comprehensive reform can receive its due consideration.

Now, Mr. Speaker, in the House, under this structure, any committee that receives a referral on the tax reform bill must report the legislation to the House within 20 calendar days. Failure to do so within that time period will result in an automatic discharge of that legislation. Our Rules Committee will then have 15 legislative days to provide a special order for consideration of the bill before the majority leader is automatically empowered to offer a motion to proceed with floor action.

Now, Mr. Speaker, to underscore how important the right of every member of this institution is, after 2 days, any Member of the House will be able to do so if action has not been taken by the majority leadership. These procedures will help to ensure that no committee or Member has the power to prevent or indefinitely delay consideration of comprehensive tax reform.

Now, Mr. Speaker, in the Senate, which is where this is really needed because, of course, we have a Rules Committee here in the House and so it's not absolutely essential that we do this. But in the Senate, where this is really needed, the bill, tax reform bill must be referred to the Committee on Finance, understandably, which will then have 15 calendar days to consider and report the bill before the legislation is automatically discharged.

Mr. Speaker, in the Senate, the Majority Leader can then offer a motion to proceed to the bill. After two more

days, any Senator will be empowered to do so, again, ensuring that people will not be able to stand in the way of moving ahead with tax reform. Now, that motion will not be debatable, and cloture is not required before a vote on a motion to proceed; basically meaning, Mr. Speaker, that a super majority will not be necessary to allow to move ahead on the debate on tax reform in the Senate.

Now, each amendment will be limited to 2 hours of debate in the Senate, and cloture will also not be required before votes on individual amendments. However, cloture, a very important power that does exist in the Senate, cloture on the underlying bill may still be required prior to the vote on passage of the bill.

So what this does, Mr. Speaker, these procedures ensure timely consideration in the Senate, while maintaining that last hurdle of a potential cloture vote on to final passage.

I believe very strongly, Mr. Speaker, that this agreement strikes the right balance between facilitating action while preserving the very core nature of the Senate process. The magnitude and the urgency of our current economic challenges demand that we create this clear pathway to comprehensive tax reform.

Our proposal provides a real solution to the uncertainty, the complexity, and the burdensome nature of our Tax Code. And, Mr. Speaker, it unleashes a powerful source of new revenues.

Now, you know this very well, Mr. Speaker. There is a common misperception out there, and you hear it reported from people in the media, and I don't believe that it's normally meant as a pejorative, but what they say is, Republicans don't want to increase revenues. Republicans don't want new revenues to the Federal Treasury. We hear this drumbeat over and over again.

I'm here to say, Mr. Speaker, nothing could be further from the truth. Republicans want new revenues to the Federal Treasury. We absolutely must find a way to bring greater revenue. We've got to find a way to bring revenue into the Federal Treasury. We all decry the \$15-plus trillion national debt that we have and the massive deficit spending. We've got to have greater revenue to the Federal Treasury.

Where we diverge, between the two political parties, my colleagues on the other side of the aisle, is the manner in which we see these new revenues actually achieved.

Rather than raising tax rates on any one set of individuals or businesses, we want to raise revenues through greater gross domestic product growth. We want to expand the overall size of our economy, creating opportunity for all Americans. We've done this as a Nation many times in the past.

I always like to point to President John F. Kennedy, who pioneered this approach by cutting marginal tax rates and growing revenues as a result. Now,

I acknowledge the marginal tax rates when President Kennedy did this were significantly higher than they are today, when he was able to reduce marginal rates for individuals and reduce capital gains. But we still can put into place pro-growth tax policy.

Mr. Speaker, President Reagan did the same thing 20 years after John F. Kennedy did it, and we all know what happened. We all know what happened, Mr. Speaker, when President Reagan, with the support of many Democrats, through what was known as the Conable-Hance tax package, it was a Democrat and a Republican, a then-Democrat and Republican. Mr. Hance has since seen the light and become a Republican, but he was a Democrat at the time. He offered this measure that brought about major marginal rate reduction. And what did that do?

During the decade of the 1980s, contrary to so many reports, we saw a nearly doubling, a nearly doubling of the flow of revenues to the Federal Treasury, bringing even greater results than we saw following President Kennedy's cuts. So, Mr. Speaker, we want to follow the Kennedy-Reagan tradition of expanding the Federal Treasury by implementing pro-growth tax reform.

Now, we all know that our friends on the other side of the aisle do take a different point of view. I wish that they would follow President Kennedy's great example on this. But, unfortunately, the leadership on the other side of the aisle does take a different point of view, which brings me to the final point on which we all agree.

The Democratic approach to the considerable economic challenge we face is to raise taxes. I mean, we all agree that that's what our friends on the other side of the aisle are arguing. I've been watching television ads with President Obama on there talking about increasing taxes on working Americans. Yes, they're in the upper income, but these are people who are creating jobs and investing, and he wants to increase the tax burden on those people.

□ 1250

They readily admit that their solution is to allow a large portion of the tax increases to proceed. They want the tax increases that are scheduled to go into place in January to succeed.

So I come back to my points on the fact that uncertainty is the enemy of prosperity, and the statements of President Barack Obama, who as we all know has in the past agreed to an extension of these tax cuts to keep the economy growing. We also know that Keynesian economists have again made it clear that increasing taxes during a slow economy is a prescription for disaster.

So this is where the disagreement lies.

Democrats and Republicans alike recognize that Democrats want to increase marginal tax rates and that we

as Republicans want to grow the economy to enhance the flow of revenues to the Federal Treasury. We as Republicans argue that making the Tax Code more burdensome for some and more complicated for all is not the solution. Raising taxes when our economy and our job market are flagging is not the solution. The only way for us to create opportunity for all Americans is to reignite our engines of economic growth, but we cannot spark new growth without addressing both the immediate crisis of impending tax increases and the long-term need for comprehensive tax reform.

So, Mr. Speaker, I urge my colleagues to support this very, very critical legislation.

With that, I reserve the balance of my time.

Mr. MCGOVERN. Mr. Speaker, I yield myself such time as I may consume.

It is true that Democrats believe that we need comprehensive tax reform. There is no doubt about that.

But I want to say to my good friend from California, when he used words like “bipartisan,” “consensus,” and “compromise” in the context of describing this piece of legislation, I have to respectfully disagree with him. It couldn’t be farther from the truth. Those words do not apply to what we are talking about here today.

This is a very, very partisan bill. This bill was referred exclusively to the Rules Committee. I am a member of the Rules Committee. I don’t recall the gentleman ever reaching out and asking my opinion on what a bill like this should be about. Perhaps my invitation to join the discussion was lost in the mail. If that’s the case, I certainly will give the gentleman a pass, but I’m willing to bet that Ranking Member SLAUGHTER was never consulted, that Mr. HASTINGS from Florida was never consulted, that Mr. POLIS from Colorado was never consulted. In fact, this bill was given to us less than 48 hours before we considered it in the House Rules Committee, and every single amendment the Democrats had to try to influence this bill was defeated on a strictly partisan vote—every single one of them.

So this is not in any way shape or form about bipartisanship or consensus or compromise. This is a very partisan bill. I regret that very much because we do need tax reform in this country, but this approach of shutting out the minority party entirely, I think, is the wrong way to go.

Mr. Speaker, I rise in strong opposition to this very partisan Republican bill. Actually, I use the term “bill” very loosely here because this isn’t really much of a bill. It’s a press release masquerading as a meaningful piece of legislation.

H.R. 6169 would create expedited procedures for the Republican version of comprehensive tax reform. It lays out a whole bunch of criteria that tax reform has to meet in order to get fast-track protection in both the House and the

Senate. It’s sort of like reconciliation, but my Republican friends don’t like to admit that. There are two very big problems with the Republican approach here.

First, there is nothing—nothing—in this bill that would prevent their version of “comprehensive tax reform” from containing anything else they want to do: Turn Medicare into a voucher program or eliminate Medicare altogether? That would be allowed. Repeal patient protections under the Affordable Care Act? Yes, they could do that, too. Eliminate the Department of Education? Sure, that would get special treatment. Or they might want to privatize Social Security—one of their oldies but goodies. It is absolutely outrageous.

The second big problem is that, under this bill, the Republican author of the tax passage, as the chairman of Ways and Means and as the person who is supposed to certify that the package is eligible for expedited process as chair of the Joint Committee on Taxation, can and likely will be the very same person. Now, I like Chairman CAMP—I think he’s a terrific guy—but I do not believe he should be allowed to serve as prosecutor, judge, and jury on the issue of tax reform. You don’t put the fox in charge of guarding the henhouse.

But this debate is about much more than the terrible process outlined in this bill. This debate is about priorities. The choices here are very simple, and the contrasts are very clear.

Democrats want to give every American family a tax break. On the first \$250,000 of income, everybody—including Donald Trump and including all of those friends of my colleagues on the other side of the aisle who give millions and millions to Super PACs—gets a tax break on the first \$250,000 of income. The problem is the Republican approach to tax reform is to raise taxes on millions of American middle class families—raise them.

Democrats want the wealthy to keep some of their tax cuts, but we believe during this time of budgetary crisis that we all have to sacrifice, including the millionaires and the billionaires. So we are asking them to contribute just a little bit. Everybody else is contributing. They should, too. Republicans say, no, that they want to protect those tax breaks for the wealthiest individuals and increase the deficit—in order to protect, again, the 2 percent wealthiest Americans in this country.

Democrats want to pass a tax cut bill that has already passed the Senate. That’s the one I was talking about, the one that gives everybody a tax break on the first \$250,000 of income. We want to pass that. It could be on the President’s desk at the end of the week, and we could actually have done something for the American people. Republicans want to hold that bill hostage. There is an old saying that you don’t have to agree on everything to agree on something. I mean, it seems to me—again, if I am to believe the rhetoric on the

other side of the aisle—that there is no objection to protecting tax breaks on the first \$250,000 of someone’s income.

If there is consensus on that, then we ought to get that done, and then we could have the other fight about whether or not Donald Trump and Sheldon Adelson and all those other guys get tax breaks. We could have that debate later, but we could actually do something before we recess for August that would actually help people in this country. What a radical idea in this Republican Congress to do something to help somebody—to help middle-income families. We could do that, but they are saying no. We all agree that the economy continues to struggle. Of course the Republican strategy of rejecting President Obama’s jobs bill and manufacturing a debt ceiling crisis contributed greatly to this economic crisis that we are in right now.

My Republican friends like to talk about tough choices, about how there needs to be sacrifice in order to get our fiscal house in order. But why is it, time and time and time again, that their tough choices always seem to hurt the most vulnerable Americans? Why does their idea of sacrifice always mean poor people getting less food, or students getting less help with their tuition, or States getting less help with their roads and their bridges? It takes no political courage—zero—to say to the very wealthy, You can keep all of your tax cuts, all of your special tax breaks, and we’re going to protect all of those loopholes. It takes no courage. It takes no guts to help out millionaire hedge fund traders who write giant checks to shadowy Super PACs.

Mr. Speaker, this is a debate about fairness. That’s what this debate should be about. It’s about standing with the middle class instead of always standing with the millionaires and the billionaires.

If my Republican friends were so certain about the rightness of their priorities, they would put the so-called “principles” in this bill into legislative language and bring it to the floor. I think the American people would cringe once they saw what those numbers would mean, but they have the ability to do that. I should remind them—and I regret this very much—but they’re in charge, they run the House right now. The chairman of the Ways and Means Committee could come up with a comprehensive tax reform bill—he could have at any time the Republicans have been in control and brought it to this floor. My friends on the other side of the aisle have enough votes to pass anything. They could have done it. If they did, and if it were clear what the priorities of this Republican majority really were, and if it were there in print, I think the American people, quite frankly, would be horrified.

□ 1300

Democrats stand ready, willing, and able to work with Republicans and all

of our colleagues to enact meaningful, fair tax reform. This bill doesn't get us an inch closer to that goal. If my friends on the other side were sincere about achieving comprehensive tax reform, they would reach out to us in the drafting of a bill like this. They would have consulted with us. As I said, this legislation before us was referred exclusively to the House Rules Committee. Not a single Democrat on the House Rules Committee was consulted about this bill. My guess is not a single Democrat on the Ways and Means Committee was consulted about this bill. We will go through this exercise today. My friends on the other side of the aisle have the votes to pass it. But I'm going to tell you, Mr. Speaker, this is much ado about nothing because this is not meaningful tax reform. This is a very partisan approach to this issue, and I regret that very much.

With that, I reserve the balance of my time.

Mr. DREIER. Mr. Speaker, I have no further requests for time, and I'm prepared to close. If my friend has speakers, I'd certainly sit here patiently and look forward to hearing any thoughtful comments that they might make.

Mr. MCGOVERN. Mr. Speaker, at this time I yield 3 minutes to the gentleman from Rhode Island (Mr. LANGEVIN).

(Mr. LANGEVIN asked and was given permission to revise and extend his remarks.)

Mr. LANGEVIN. I thank the gentleman from Massachusetts for yielding.

Mr. Speaker, today we have the opportunity to talk about our vision for the future and the path our country must set upon in order to remain competitive in the global economy and also to get our fiscal house in order.

The tax reform proposals that we are debating today could not be in starker contrast. Today, I will vote against the Republican plan that is before us, and instead I will vote for the Democratic plan which I believe is a balanced approach to move our country forward. It gives everyone the opportunity to succeed.

Mr. Speaker, this debate is about choices. The Republicans want to give more tax cuts to the wealthy, quite frankly, at the expense of everyone else. Democrats, on the other hand, propose a balanced plan that asks the wealthiest to sacrifice just a little bit more so that we can provide tax relief for the middle class taxpayers, we can bring our debt down, and invest in economic growth. We will protect our most vulnerable. We will repeal the alternative minimum tax. We will discourage tax haven abuse and eliminate the tax breaks that ship jobs and profits overseas.

Far too many of us, Mr. Speaker, have experienced the hardship and loss of employers shuttering their operations in our districts, and we know that when a business closes, it's not just direct jobs that are lost. It is an

entire community which is affected. The grocery store has less business, people don't go to the movies, they're not going out to eat at the local diner, they postpone home repairs, and they don't buy that new car. This is as a result of Republican tax policies that have, quite frankly, incentivized companies moving jobs overseas.

Democrats propose to change that. That's why we've made promoting domestic manufacturing such a top priority. We want to rewrite the Tax Code in such a way that it incentivizes job creation here or bringing jobs back from overseas. That means that not only are we going to create jobs in that particular business that comes back to America or that starts up here in our country, but also the ancillary jobs that are created as a result that filter out into the community. Some estimate that for every one job that is created in manufacturing, for example, there's at least four or five jobs that are created in other industries.

We all agree that comprehensive tax reform is urgently needed. Where Democrats and Republicans fundamentally disagree is how we get there. I urge my colleagues to vote against the Republican plan that is before us and vote for the Democratic substitute to reduce our debt, protect the middle class, promote American products that are made by American workers, and invest in our national priorities: infrastructure, education, research, and security. Let's keep America competitive and create jobs the right way, right here at home.

With that, I thank the gentleman for yielding.

Mr. MCGOVERN. Mr. Speaker, if the gentleman has no more speakers, I will close.

Let me repeat some of what I said in my opening statement, because I think it's important for my colleagues to understand this.

The Republican pathway to this tax reform is a path, as I said, for the chairman of the Ways and Means Committee to draft and to certify a bill that would receive extraordinary fast-track procedures with virtually no limit on what can be contained in it. Republicans have promised that its fast-track bill would contain at least four proposals based on the Ryan budget, in addition to the repeal of the AMT. Together, these four provisions would shift the tax burden from the wealthiest to the middle class, and it would ship jobs overseas.

Let me just read one of the proposals in this bill. The Republican proposal is "a consolidation of the current six individual income tax brackets into not more than two brackets of 10 and not more than 25 percent." What does this mean? It means that the average millionaire would lock in an annual \$331,000 tax cut under the Ryan plan. To pay for these tax cuts, the Ryan plan would potentially eliminate provisions that are vital to the middle class, including tax deductions for mortgage

interest, State and local taxes, and charitable contributions, as well as the tax exclusions for employer-sponsored health insurance and contributions to 401(k) plans. The source of this is the Joint Economic Committee. And the plan would necessarily have to raise taxes on middle class families by approximately \$4,500.

Another proposal in this bill is "a reduction in the corporate tax rate to not greater than 25 percent." What does this mean? It means eliminating every corporate tax credit and deduction would generate only enough savings to reduce the corporate tax rate to 28 percent. To get to even 28 percent, the Republican tax plan would require wiping out every provision in the Tax Code that encourages domestic job creation, investment, and innovation. In order to raise additional revenues for a corporate tax cut, the Republicans will go after individuals or small businesses.

Mr. Speaker, my friends on the other side of the aisle have made their priorities known in the budget that they all voted for. I think it's a radical approach to our economy. It's an approach that I believe and my colleagues on the Democratic side believe will be devastating to middle-income Americans. It is really unfortunate that we are here not in the spirit of bipartisanship, not in the spirit of compromise or trying to find consensus, but in a very partisan way moving this bill forward. At the end of the day, we're leaving here really doing nothing for the American people.

I was listening to the debate on the drought relief and listening to Democrats and Republicans both lament that there's no farm bill. We're going on vacation, and there's no farm bill. There's no jobs bill, no jobs agenda, no tax cuts for the middle class. We all agree that we should preserve the tax breaks on people earning up to \$250,000. We seem to agree on that. My Republican friends are saying, No, we're going to hold that hostage until you make sure that Donald Trump and the people that give these exorbitant amounts to super PACs, they get their tax breaks. We could agree on that. We could actually do something for the American people, and we're leaving. No farm bill, as I mentioned, no Violence Against Women Act, no cybersecurity plan, no bipartisan plan to prevent sequester.

I hear my friends on the other side of the aisle complaining about the sequester which, by the way, they caused that terrible idea to be a reality when they brought this economy almost to a collapse during the debt ceiling debate. But we're leaving. We're leaving town today to give away tomorrow. We're leaving town with all this unfinished business. We're leaving town not doing anything meaningful for the American people, especially for those in the middle and those struggling to get into the middle.

This has to be one of the least effective, least productive Congresses, I

think, in the history of our country. When you read these public opinion polls, there's a reason why Congress is held in such low esteem. It's because people are watching what we're doing here and wondering why we're not on their side. People who are struggling to hold on to their jobs or to get jobs are wondering why aren't we moving forward with a jobs agenda, why aren't we passing a middle class tax cut. Instead, we are here basically to pass a press release that says that at some point we're going to do tax reform, and they don't want to tell you the details of the tax reform because they think that would be very unpopular and would frighten a lot of people in this country when they see the devastating impact on the middle class.

□ 1310

So having said that, Mr. Speaker, I urge my colleagues to vote "no" on this bill.

And with that, I yield back the balance of my time.

Mr. DREIER. Mr. Speaker, I yield myself the balance of my time.

Mr. Speaker, I want to congratulate my distinguished Rules Committee colleague for his very thoughtful, warm, and loving mischaracterization of where we stand on this issue.

This is not about Donald Trump. This is not about Donald Trump at all. We continue to hear the two words "Donald Trump" invoked in the tax debate.

What this is about, Mr. Speaker, is the 253,484 women-owned small businesses in this country who are seeking to ensure that they can continue to have the ability to hire people and grow their businesses. This is about the potential of losing 710,000 jobs, based on the Ernst & Young report that has come forward. This is about ensuring that we turn the corner on our economy.

Now, Mr. Speaker, when I came here in 1981, one of the first bills that I introduced was a bill calling for a flat rate tax. People talked about that all the time. I mean, there was a standard joke out there. It was, well, the simple tax form asks, How much did you earn last year? The second line was, Send it to Washington. I mean, those are the kinds of things that people have said might be in the direction of tax reform. But what we need to do is we need to recognize that everyone has talked about the problem of taxes. Famously, the former chairman of the Senate Finance Committee, Senator Long, would say, Don't tax you. Don't tax me. Tax the guy behind the tree.

We all know, Democrats and Republicans alike, that there is a desire to make this happen. There is always talk from Democrats and Republicans. Again, President Obama has said we need to bring about tax reform. President Obama has said we need to reduce the top corporate rate from that 35 percent level. I congratulate him for acknowledging that we have the highest corporate tax rate of any nation on the

face of the Earth, now that Japan has lowered theirs, Mr. Speaker.

Everybody talks about it, but the question is: How do we actually get it done? Now, my friend said that if we really wanted to do it, we could have done it. Well, there are specifics in this measure. There are specifics. We have five of them. Included among them: ensuring that we repeal the alternative minimum tax, and everyone acknowledges how terrible that is; ensuring that we have two rates of not more than 10 and 25 percent; and, yes, doing what President Obama has said we need to do, and that is reducing the top corporate rate, this calls for 35 to not more than 25 percent; and then also dealing with the global aspect.

This has specifics in it. And what it has, Mr. Speaker, at the end of the day is: Let's get the job done. Action, action, action. We can continue to hear all kinds of talk—press releases and all this sort of stuff, talk about what this is. This is about actually doing what Democrats and Republicans say needs to be done.

I think that by working with our colleagues in the Senate—we ensured, by the way, under this structure that no Democrat is denied the opportunity to offer amendments. My friend said that we don't have this great bipartisanship. Well, we're pursuing a bipartisan goal of comprehensive tax reform and the structure to make that happen. But as this process begins, we will have, clearly, amendments in both the House and the Senate offered by any Member who wants to participate in this process at the committee level as it goes through.

I see we have the ranking Democratic member of the Ways and Means Committee, my very dear friend, the gentleman from Michigan (Mr. LEVIN), here on the floor. I'm sure that as we proceed with tax reform under this structure that Mr. LEVIN will be offering many thoughtful amendments to this measure. His right is guaranteed under these expedited procedures.

So what we're arguing, Mr. Speaker, is that we need to make sure that, rather than simply talking, we get things done. And I think we've got a chance to do that now.

Mr. Speaker, I urge my colleagues to support this measure. We're going to go into a debate now with our friends on the Ways and Means Committee; and from there, we will have a vote on the substitute, which I'm happy to say that we made in order, that will be offered by the distinguished ranking minority member of the Committee on Rules; and then we will proceed with a vote on this measure.

So I urge my colleagues to support action, action, action over talk, talk, talk when it comes to the imperative of growing our economy and reforming taxes.

With that, I yield back the balance of my time.

Mr. CAMP. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise today in support of H.R. 6169, the Pathway to Job Creation through a Simpler, Fairer Tax Code Act of 2012.

Yesterday, House Republicans, joined by 19 House Democrats, voted to extend current tax policies through the end of next year. That was an important, responsible step to provide Congress the time to pass and enact comprehensive tax reform without risking further damage to a fragile economy.

The failure to stop the tax hike that's looming at the end of the year could push us over a jobs cliff. I know many Democrats want to raise taxes, but an independent study by Ernst & Young shows the Democrat tax hike would eliminate over 700,000 jobs. We can't afford to lose more jobs in the United States, and that is why we voted to extend the current tax policy.

Instead of raising taxes on small businesses and making it harder to create jobs, as the Democrat plan did, Republicans are focused on creating jobs, reforming the Tax Code to make it simpler and fairer for all Americans, and strengthening our economy. The bill before us today provides a pathway to that goal.

This bill forces Congress to do its job, something I think all Americans will support. It provides a specific time line for the House and the Senate to act next year on a comprehensive tax reform bill. It also ensures an open process. A bill is introduced and then the appropriate committees may amend it. Democrats and Republicans, alike, will have an opportunity to debate and offer changes.

And this bill tells the American people exactly where we want the debate to start. We say that tax reform should: eliminate special interest loopholes to reduce rates for families and employers, reducing the current six tax brackets down to just two (10 and 25 percent); help America be competitive in the global economy by setting a corporate rate of 25 percent and updating a 50-year-old international tax code to a modern and more competitive territorial system; and get rid of the alternative minimum tax that's currently looming over 31 million middle class families.

We also don't think we should ask taxpayers to bail out Washington's wasteful spending. Tax reform should not result in the Federal Government taking more out of the economy and more out of taxpayer pockets than the tax system historically has.

□ 1320

Tax reform is not about making the government bigger, it's about creating jobs. That's why this bill says Federal tax revenues should remain within historic norms of 18-19 percent of gross domestic product.

Independent economists have noted, when paired with appropriate government spending cuts, comprehensive tax reform that includes these policies could lead to the creation of 1 million Americans jobs in the first year alone.

Compare that to the Democrat plan offered yesterday—a tax hike that would eliminate over 700,000 American jobs. The choice could not be clearer. Do we want and does America need Democrat tax hikes that destroy jobs? Or do we want, and does America need, Republican-backed tax reform that creates a simpler, fairer code and 1 million jobs in the first year alone?

Today, my colleagues on the other side of the aisle have one more opportunity to stand with families and job creators by joining House Republicans to demonstrate their commitment to passing and enacting comprehensive tax reform next year. We can and should work together to revive our economy and get the unemployed back to work.

Mr. Speaker, I urge all of my colleagues on both sides of the aisle to vote in favor of this legislation. And in doing so, take an important step to creating a simpler, fairer Tax Code and more jobs for American families.

I reserve the balance of my time.

Mr. LEVIN. Mr. Speaker, I yield myself such time as I may consume.

(Mr. LEVIN asked and was given permission to revise and extend his remarks.)

Mr. LEVIN. Yesterday, Republicans voted to make tax cuts for millionaires their priority over giving 114 million middle class Americans certainty.

Today, they are doubling down on that agenda. The so-called principles laid out in this bill would rig tax reform to shift the burden of taxes further onto the middle class and ship jobs overseas.

The Joint Economic Committee analysis—it's described here—found that the average millionaire would get another \$331,000 in tax cuts, while middle class families making less than \$200,000 would see their taxes go up by an average of \$4,500. For millionaires, a tax break of \$331,000; for middle class families, a tax increase of more at \$4,500. That's the Joint Economic Committee's analysis.

Why? Because the only way to finance these massive tax cuts for the highest earners is to eliminate or significantly curtail provisions that support the middle class. These are not loopholes. These are policies that in many cases help made the middle class of this country. Seventy percent of the benefit of the mortgage interest deduction, for example, goes to those who make less than \$200,000. And 82 percent of the benefit of the exclusion for employer-provided health insurance goes to those making less than \$200,000. And likewise, the provisions relating, for example, to education.

Republicans like to say they will eliminate loopholes—and we just heard that language—and special interest provisions to pay for lower rates. But the provisions I mentioned are not loopholes. They are the policies that helped to build the middle class of America. They are basically middle class provisions, and now they are on

the chopping block under this Republican plan. One way, among other ways to describe it, H.R. 6169 is Grover Norquist on steroids.

We need tax reform, but not as a tactic to sock it to the middle class and help the very wealthy. Yet that is exactly what Republicans in Congress want to do.

We recently received an analysis of the plan of Governor Romney. It's also a plan highly offensive to the middle class. A report from the nonpartisan Tax Policy Center yesterday made no bones about what it would do to the middle class. They wrote that it is not mathematically possible to write a plan like the one drafted by Governor Romney “that does not result in a net tax cut for high-income taxpayers and a net tax increase for lower- and/or middle-income taxpayers.”

The House Republican plan to lower the corporate rate to 25 percent would require eliminating every provision that encourages American manufacturing—the R&D credit, accelerated depreciation, and the manufacturing deduction. Every one of those.

And, the Joint Committee on Taxation has found that even if you eliminated everything, you could only lower the rate to 28 percent on a revenue-neutral basis.

We need tax reform—indeed, we do—but not a tax rewrite that discourages companies from making it in America and that would move us to a territorial system that taxes our businesses' offshore income and helps to ship jobs overseas.

Well, surely a plan this radical—and that's really what it is, a radical Republican proposal—should be subject to the full scrutiny of regular order and full debate. But not under this bill. Under this bill, the pathway Republicans are setting up is really a railroad to shift the tax burden onto the middle class and ship jobs overseas.

It creates a tax czar, and I'm opposed to any of us being a tax czar, Republican or Democrat, Mr. CAMP, myself, or anybody else. It would be a tax czar who creates the plan and then certifies their plan, that it achieves their goals. It would allow him or her to add any other proposal to this high-speed train through Congress. Social Security privatization, that could become part, not of this fast track, but this railroad. Repeal of health reform, or anything else.

We should reject that path and adopt the Slaughter substitute, which would articulate principles for tax reform that would strengthen the middle class, create jobs in the U.S., and reduce the deficit.

You know, we continue to hear about small businesses. 97 percent would receive the full tax benefit under what was rejected yesterday and that we put forth. And in terms of this report about 700,000 jobs, every fact checker has said it's essentially bogus. And I think that's how bankrupt the majority is.

Coming forth, I'd like them to answer the Joint Economic analysis.

I'd like them to answer the study that came out from three people about Governor Romney's proposal. One of the Romney spokespersons said: It's a liberal think tank that analyzed it that way. Oh, no; two of the three authors served in Republican administrations. It's not a partisan analysis, it's a bipartisan analysis, and it shows essentially what's being proposed here, and what Governor Romney is proposing, is, sock it to middle class America in order to help the very, very wealthiest. That isn't the America that we want.

I reserve the balance of my time.

□ 1330

Mr. CAMP. I yield myself 15 seconds.

I would just say to my friend that I don't know whose plan that is. Somebody made that up because that's not our plan. A plan that increases middle class taxes isn't something that I could agree with.

What we envision is an open process that Republicans and Democrats can offer amendments on. But the point is this: comprehensive tax reform that creates jobs and gets the economy moving and gets us back on track can be accomplished.

I yield 3 minutes to the distinguished chairman of the Trade Subcommittee, the gentleman from Texas (Mr. BRADY).

Mr. BRADY of Texas. Mr. Chairman, as vice chairman of the Joint Economic Committee, I would point out that that was a partisan report—very partisan report on the Republican tax proposal developed by the Ways and Means Committee and included in the Republican budget.

But let me ask you this, because here's the real question: As hard-working Americans, when you open the mailbox and see a letter from the IRS, what do you think? How frightened are you? If you're a small business owner and you get a call from the IRS saying it's time to audit you, how fearful are you?

The truth of the matter is, Americans are frightened of their own tax law, of their own Tax Code. They know it's unfair; they know it's too complicated. They know if they make a mistake, who knows how damaging it would be for them.

We now have one full of special loopholes so complicated the best tax lawyers in America—including the IRS—don't quite understand it. And now we've gone from first to worst in the world. America's tax rates are the worst among our competitors. So this is why jobs are going overseas. And you will hear Members of Congress, you will hear the President, you will hear candidates for Congress say we need to fix this Tax Code, but they don't do it. House Republicans are going to act to fix this broken Tax Code.

The chairman of the Ways and Means Committee, DAVE CAMP, has held 24 very thoughtful, very solid hearings to find ways to move forward on tax reform. Today, the House has the opportunity to lay out principles for a far

more simple Tax Code, a far more fair Tax Code, one that doesn't frighten us to death and one that doesn't frighten our jobs overseas.

More importantly, in this bill is a simple provision that says: Congress, you also have to do your job. It sets up a timetable for the House and Senate next year to have a guaranteed up-or-down vote on comprehensive tax reform.

So no more stalling, no more delaying, no more talking about the need to fix this Tax Code. In the House today we will act to guarantee that Congress must take this up. And it's about time because we are losing jobs, we're dragging our own economy down, we're frightening hardworking taxpayers who are just trying to live by the law, but no one actually understands this Tax Code. We're determined to act; and when we do act, both today and next year, at fundamental reform that is lower and fairer and simpler, our economy is going to grow, this Nation is going to grow, and we're going to be back on top of the world when it comes to the best business climate and strongest economy in the world. But today we first have to act.

I strongly support this bill, and I encourage Members of this House to do so as well.

Mr. LEVIN. I yield myself 30 seconds. The gentleman from Texas talks about loopholes. Is the mortgage interest deduction a loophole? Is the charitable contribution deduction a loophole? State and local taxes a loophole? Municipal bonds a loophole? The health care provision a loophole? You keep using that word, I think, demagogically.

I now yield 4 minutes to another distinguished member of our committee, the gentleman from Washington (Mr. MCDERMOTT).

(Mr. MCDERMOTT asked and was given permission to revise and extend his remarks.)

Mr. MCDERMOTT. Mr. Speaker, the House of Representatives is a wonderful body. It's one of the most amazing places in the whole world. It's where we make decisions for 300 million people, and we make them for a lot of other places that we're going to influence around the world. And every once in a while you sort of come here and say, I think I've seen everything, and then we've got one more.

Here we are today, the last day of the session, with no debate whatsoever on this bill—anywhere. It's just brought out here de novo. I guess it came from God, or from the Speaker's Office, or someplace. I don't have any idea where it came from. But it seems to me that the House of Representatives is working hard to forget every positive lesson we have learned in the history of governing this country about how to get things—big things—done for the American people.

Today's bill sets up a process to ram through whatever bill Congressman LEVIN writes in 2013, because he'll be

chairman of the Ways and Means Committee. He will sit in a closed room, using arbitrary rates, with no input and no debate. It will be a disaster. Did I say LEVIN? I meant CAMP. What am I talking about?

It would be a disaster to have one person sit somewhere in a room and decide what the bill is and bring it out. And this power grab will destroy any attempt that we have or any chance we have of having tax reform. We used to know better.

I got here in 1988—that was 2 years after the tax reform of 1986. Now, roll back the clock a little further. In 1980, Ronald Reagan won, 44-State mandate. He was in power. But there were also strong majorities on the Democratic side in the Congress, just like today.

In 1980, just like today, the government was divided. And just like today, both sides wanted to get tax reform done. It wasn't any different in 1980 when President Reagan came in. But today we're debating a power grab bill where it's introduced by one Republican Member—I guess he didn't have time to get anybody else to sign it before he had to drop it in to bring it out here and discuss it—scored by one Member and given an up-or-down vote by one Member. In every case, unfortunately, the lot falls to Mr. CAMP.

I don't think Mr. CAMP did this. This isn't Mr. CAMP. I know him. This isn't the kind of bill he would sit down and write, because we've seen him when he writes bills. This was written somewhere, and this is how we're going to ram through the House of Representatives, and the point of the sword is Mr. CAMP.

Now, this appalling breach of procedure is the worst try to get anything done in the House of Representatives. I can't be more clear: comprehensive tax reform simply will not happen if the process and the bill are autocratic and rabidly partisan. That's the end of it right there.

Back in the 1980s, both the Republicans and the Democrats knew that this was true. Tip O'Neill sat up here, he was Democratic Speaker of the House, and Ronald Reagan sat down at the end of Pennsylvania as the President. They fiercely disagreed with each other on just about everything when they started, but they knew that they had to find areas of agreement and compromise to get anything done as big as tax reform.

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. LEVIN. I yield an additional 2 minutes to the gentleman.

Mr. MCDERMOTT. These two were not cut from the same piece of cloth. Tip O'Neill was a working class Irishman. He was passionate about fairness, knew how to get things done, and, well, he liked to have a glass of whiskey now and then. Ronald Reagan believed in a pure sense of individualism. To Ronald Reagan, tax reform was about lowering taxes. He also liked to tell jokes and occasionally have a glass of whiskey. They both liked to play golf.

Then there was Rostenkowski. He was the chairman of the Ways and Means Committee. He also played golf, and he liked a glass of whiskey occasionally. They all got to know each other. They pulled other people in. They discussed issues in detail. It was bipartisan. It was not done on one side or the other or simply by one person—wouldn't, couldn't, never would have happened in those days. They did the people's business that way.

Now, lots of voters are angry these days. They don't think Washington works. Well, it doesn't work when you get this kind of legislation brought out here.

□ 1340

If people from both sides can't sit down—it took Ronald Reagan and Tip O'Neill and Rostenkowski 6 years, from 1980 to 1986, talking about this issue by the time they finally got it all done. And here we have a bill that, I guess this could pass by—well, when we get back from Labor Day I suppose it will be a couple days and then it will be through the House.

That's not going to happen. You know it's not going to happen, and I know it's not going to happen. And the public is angry about this because Washington is not dysfunctional because Members of Congress aren't extreme enough. They're not getting things done because we're not working together.

To do tax reform well, to do it right, in fact, to do it at all, we will have to work together. It will take time, it will take debate, and it will take thoughtful consideration. There is no other way.

This bill we are considering today guarantees failure. It's bad for America. I ask Members to vote "no."

Mr. CAMP. At this time, I yield 3 minutes to a distinguished member of the Ways and Means Committee and chairman of the Budget Committee, the gentleman from Wisconsin (Mr. RYAN).

Mr. RYAN of Wisconsin. I thank the Chair for yielding. And I enjoyed listening to the stories of lore from my colleagues who hearken back to the good old days when we had smoke-filled backroom deals where laws were written. That's not what we are interested in achieving here. What we want to achieve is a process done in plain view, transparent to the public, that maximizes the opportunity for Congress to actually fix the mess that has become the United States Tax Code.

At the end of the day, Mr. Speaker, I think there's a difference in philosophy here. One side likes to think of the idea of everybody sending their money to Washington, then we go into a backroom and we slice up the money and then we send it out to favored groups, favored constituents, and people that we want to be as winners versus those who might be losers.

We've got to get out of the game of Washington picking winners and losers

in the Tax Code. Because what we do is we stifle that entrepreneur who has an idea, who might not have connections, but can actually have an idea and make a business grow. We want to remove those barriers to opportunity. We want to remove those barriers to upward mobility. We want a system of entrepreneurs where we have true entrepreneurial capitalism, not this crony capitalism.

Mr. Speaker, both political parties are guilty of this. Republicans and Democrats for decades were party to the process of tucking into the Tax Code all these various special interest loopholes which end up rewarding a few while raising tax rates on the many. Well, we've got to get through those days, because if we haven't noticed, we're in global competition. Ninety-seven percent of the world's consumers live in other countries. If we want to have a good, strong growing entrepreneurial economy, we need to make things here in America and sell things overseas. But if we keep taxing our successful small businesses, our businesses all around at much higher tax rates than our foreign competitors tax theirs, they win and we lose.

I come from Wisconsin. We're a manufacturing State. That's how we survive. We grow things, and we make things in Wisconsin. Our chief competitors right over Lake Superior are the Canadians. Canada just lowered their tax rate for all of their businesses to 15 percent last January. Well, the substitute that the gentleman brought to the floor, the substitute that the President is asking for, will bring the effective top tax rate for those most successful small businesses in Wisconsin to as high as 44.8 percent.

Mr. Speaker, how on Earth are our businesses, our manufacturers, our successful small businesses going to compete when we're taxing them at a Federal level almost as high as 45 percent and our competitors are at 25 or 15 or lower? We won't. That's why we want to reform the tax system.

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. CAMP. Mr. Speaker, I yield the gentleman 1 additional minute.

Mr. RYAN of Wisconsin. The difference in philosophy is this. Some here like the idea of bringing more money out of people's paychecks, more money out of our successful small businesses, and then parceling it out in favors. We prefer the opposite. Let people, let families and let businesses keep their money in the first place so they can decide what they want to do with it.

By having high tax rates with lots of loopholes, all we end up doing is we say, you can have some of your money back if you do what we approve of in Washington. Even with the best of intentions behind such ideas, it gets corrupt. The powerful and the connected are the ones who call the shots.

So, yes, we need to clear the brush out. And, yes, there are popular provi-

sions in the Tax Code, and that is why we want to have a process in front to debate those things. There will be fiscal space left for things like charities and such the like. Let's have a clear—in public, not a backroom—process where we debate just how best to go forward. And what we want is a clean up-and-down vote so that we can get this country going again, we can get this economy back on track, and we can look at our children and know that we left them better off.

Mr. LEVIN. I yield myself 15 seconds.

The Republican bill indeed picks winners and losers. The winners are the very wealthy, and the losers are the middle class Americans of this country.

I now, with pleasure, yield 5 minutes to the gentleman from Massachusetts (Mr. FRANK).

Mr. FRANK of Massachusetts. Mr. Speaker, first, I note that the chairman of the Budget Committee said that we want to get this out of the backrooms. Then I reread the bill, and the bill says that one person, the chairman of the Ways and Means Committee, will draft this bill, certify it, and present it to the Congress with very limited time to debate. So it is true. They do want to replace the backroom, but with a telephone booth. Now, that's hard to do because there aren't that many phone booths left. But there will apparently be one in which the chairman of Ways and Means will single-handedly draft this bill without a great deal of input.

What is it they're going to draft? What we're told is it will include reductions in the rates paid by the wealthiest, and it alludes in the most—not even close to specific terms—to getting rid of some loopholes. But we don't know what those are. This great courageous effort to deal with the special interests begins by ignoring it, by promising goodies to the wealthiest people will reduce your taxes, and we'll somehow make it up in a vague way. With how they don't know, because they don't want to say.

Procedurally and substantively, the bill is a disaster. That's the bad news. The good news is that no one thinks it is a serious legislative effort. This is one more bumper sticker from the gang that cannot legislate. We are here today with the Republican leadership having backed down on passing a bill that the Agriculture Committee came forward with.

Now, it's popular on the Republican side to talk about the Senate. Oh, the Democrats run the Senate, and they're choking everything off. Exactly the opposite is the case. The Senate passed a transportation bill. The House couldn't. The House couldn't even take one up because there is such division within the Republican Party. So here, in a procedural maneuver that smacks of a very undemocratic way, they sneaked into conference—a conference report came with the Senate transportation bill, the only bill that passed ei-

ther House, and then Members obediently passed an omnibus bill, including a transportation bill, that this House never got to concede.

But even that looks good compared to postal issues. The Postal Service is now in default. Yeah, it is de fault—it's de fault of de Republicans, who are, again, so ideologically driven, so unable to deal with the basics of government because of their dominance by a faction that does not understand the role of our coming together to do things in a society, and the post office, that's a pretty controversial one. That radical George Washington set it up. It's a great unifier in this country, and it continues to be. One of the things we do here, people scoff at it, we name post offices. But those are great symbols of the community. And I've got to say, with all of the new communications, no one has ever asked me to name an iPod after anybody. We use the post offices.

But what happened? The Senate passed a postal bill. This House can't take one up, once again, because this Republican Party is so divided between their extremist wing and other people that—so we got transportation, we have postal, they can't do a postal bill, and the Postal Service is now in default while we debate this bill that no one takes seriously, that the chairman of Ways and Means will single-handedly put on his cape and fly down here with this bill that will help the rich, and it will do some unmentioned things regarding popular tax breaks, because they don't want to mention them. And then we have the agriculture bill.

□ 1350

So on the fundamental functions of government, an agriculture bill, a transportation bill, and a postal bill, the party that couldn't legislate didn't legislate, again, because they cannot get people on their own side to understand what we need in this society.

We need a postal service. We need transportation. We need an agriculture bill; although, I'd like to see one different than the one the committee brought out. But we didn't even get a chance to vote on them. Instead, we get a bumper sticker. Oh, we're going to cut taxes for the wealthy.

And I did notice, too, they said they're going to get the taxes to be 18 or 19 percent of the GDP. We have Mr. Romney committing that we will spend 4 percent of the GDP on the military, whether that's what's needed or not, whether we go to more wars or not.

So look at what's left. Take what they want to put in taxes, take what Romney wants to commit to the military, and there's no room for anything else. There's not much room for a good Medicare program. Social Security gets squeezed, the environment, clean water, transportation.

That's why they can't legislate, because they're locked into an ideological mindset that reduces, they say,

the revenues and increases the military beyond what is needed and leaves us unable to do those things which a civilized society wants to come together to do.

So, yeah, the bad news is that this is a crazy bill, but the good news is that after today's bumper sticker waving, no one will pay attention to it.

Mr. CAMP. Mr. Speaker, at this time I yield 3 minutes to the distinguished gentleman from Texas (Mr. HENSARLING).

Mr. HENSARLING. I thank the gentleman for yielding.

Mr. Speaker, every single day we see more proof of the President's failed economic policies. We just have heard that last quarter's GDP was revised down. It's probably two-thirds of what it ought to be. Forty-one straight months of 8 percent-plus unemployment. Millions can't find jobs; millions more only can find part-time work. Real disposable income of working families down under this President's failed policies.

And because his policies have failed, he resorts to the politics of diversion, division, and envy. Change the subject. Let's talk about taxes. Let's divide Americans into smaller groups and make them envious of each other.

So the President comes and says, Let's increase taxes. Let's increase taxes on a million small businesses.

Fact: Ernst & Young has said this will cost our economy 700,000 jobs.

Fact: Small businesses now say, for the first time in almost 4 years, the greatest threat is not lack of sales; it's taxes. And that's why House Republicans voted yesterday to stop the tax increases. Stop the tax increases.

Today we take the next step, and that is to create a process for a fair, flatter, simpler, and more competitive Tax Code, one that will assure that the family budget doesn't go broke paying for the Federal budget, one that ensures that the success of working families depends on how hard they work in their hometowns and not the size of their tax loopholes in Washington, D.C.

Now, my friends from the other side of the aisle, Mr. Speaker, they have great theories that we're going to tax our way into economic growth. If only we will tax small businesses more, then somehow they'll create more jobs. Beatings will continue until morale improves is their theory.

Well, we have history. We have history. Go to the Coolidge administration, the Kennedy administration, the Reagan administration, the Bush administration. Every time we have lowered marginal rates, every time that we have simplified the Tax Code, not only have we ignited economic growth, but we've actually received more tax revenues.

And yet my friends from the other side of the aisle and the President, they want to defend the status quo, only more so. And now I wake up this morning to discover that, as they defend the global system, that even our

Olympians are going to be taxed on their Olympic medals. So we've had a President who told every small business man in America, every small business woman, You didn't build that, by defending this global system, they now tell our Olympians, You didn't win that. That belongs to the Internal Revenue system.

This is what it is about today: less taxes and more jobs; more taxes, fewer jobs.

Mr. LEVIN. I yield 4 minutes to the gentleman from California (Mr. THOMPSON), a distinguished member of our committee.

Mr. THOMPSON of California. I thank the gentleman for yielding.

I rise in opposition to this bill.

It's interesting. Today's the 1-year anniversary of the enactment of the Budget Control Act, and that came about and left us with this impending sequestration. So let's remember why we passed the Budget Control Act.

We passed it because it was a compromise reached in order to raise the debt ceiling, which the House majority was refusing to allow to be raised. They were refusing to raise the debt ceiling because they said that they were concerned and they cared about our Nation's debt.

But just yesterday, that same House majority passed a bill that will add over \$400 billion to our national debt in just 1 year, a bill that continues tax cuts that added \$3 trillion to our debt over the last decade and that history has shown didn't help economic growth. Now we have this bill on the floor to mandate strict parameters of tax reform.

I want to do tax reform, Mr. Speaker. There isn't any one of us who doesn't want to do tax reform, but this is the wrong way to go about it. Locking in certain rates and certain rules is not how tax reform is done and can lead to very serious unintended consequences, like exploding our national debt.

Yesterday, the Tax Policy Center released a review of Mitt Romney's tax plan, which is not dissimilar to the principles in this underlying bill. The study found, and I quote:

It is not mathematically possible to design a revenue-neutral plan that preserves current incentives for savings and investment and that does not result in a net tax cut for the highest-income taxpayers and a net tax increase for lower- and middle-income taxpayers.

The Joint Economic Committee confirmed today that the plan in this bill would mean that people who make under \$200,000 a year would see their taxes raised, in this case, by about \$4,500, while millionaires would see tax breaks of over—hold on to your hat—\$300,000. And there's nothing in this bill that says that tax reform will not increase our debt.

We should do tax reform, and we should do it in a deliberative, thoughtful way, rather than by passing bills saying that we should do tax reform. For this reason, I strongly urge every-

one to vote "no" on this piece of legislation.

Mr. CAMP. I would just yield myself 15 seconds and say that the plan the gentleman refers to is a made-up plan. What we're looking at is the model set up in the Bowles-Simpson Commission, which has been endorsed in a bipartisan way, that will be an open process that will allow amendments so we can debate these ideas in that process, not this made-up bill that they went and are discussing on the floor today.

At this time, I yield 3 minutes to the gentleman from California (Mr. HERGER), the distinguished chairman of the Health Subcommittee.

Mr. HERGER. Yesterday, this House voted to stop the job-destroying tax hike that threatens to hit every American taxpayer at midnight on December 31. Today, we have an opportunity to build on that. We have an opportunity not only to do the right thing for jobs and job creators in the short-term, but to begin building the foundation for a more stable and prosperous economy in the future.

Few would argue that our current Tax Code is ideal. It's far too complicated, with taxpayers spending over \$160 billion each year just to figure out what they owe. Even the Commissioner of the IRS has acknowledged that he hires a professional tax preparer to do his own taxes.

It's often unfair, with some taxpayers enjoying the benefits of narrow tax breaks that are not available to others. It has increasingly become a patchwork of temporary rules that fail to provide America's small businesses and job creators with the certainty they need to plan for the future.

□ 1400

Many of its features actually penalize the work, investment, and savings that are necessary to economic growth. Furthermore, an outdated international tax system, combined with the highest corporate tax rate in the developed world, places American companies at a disadvantage against their competitors based in Europe and China.

The bill before us lays out a pathway to a simpler, fairer, and more pro-growth Tax Code. With the right kind of tax reform, our Tax Code can become a means to support job creation rather than an obstacle standing in the way. In fact, it has been estimated that the tax reform would free up American businesses to create as many as 1 million new jobs in the first year alone.

I want to commend Chairman CAMP for his outstanding leadership on this issue and for making it clear that House Republicans are serious about tax reform. Today's vote will send a strong message that tax reform is moving forward. I urge all Members to vote "yes."

Mr. LEVIN. I now yield 5 minutes to a veteran of negotiations on taxes and tax reform, the gentleman from New York (Mr. RANGEL).

(Mr. RANGEL asked and was given permission to revise and extend his remarks.)

Mr. RANGEL. First, let me thank Ranking Member LEVIN for giving me this opportunity, and let me thank the chairman for bringing up the idea that this Congress is concerned about taxes. I say that because some of us will go home, and our friends and constituents will say, Well, how long are you going to be home? I guess we have to say for close to a month.

They say, Do you mean that Thursday, today, was the last day for over a month?

Yes.

So what were you doing?

I'll say, We were doing taxes.

Oh. What were you doing about taxes? Were you talking about reforming it?

I would say, I heard the word "reform" being used, but no. We are being asked by the Republican majority to vote for a pathway to reform.

I wish I had some of the Republican statements on this floor stapled to my press release so that I could explain what the heck is a "pathway to reform."

Since 1986, what we had thought "reform" was was to cut out from that Tax Code obscene provisions—some shouldn't have been in there, and certainly there is no reason for them to be in there now—to save trillions of dollars and to take that savings by reducing the high rate that we pay corporations and so that we can be competitive in the international market; but someone outside of the Congress said that to close these loopholes and to raise revenue are the wrong things to do. I don't know where this wiggly path is to reform, but I know one thing—we're not going to be dealing with this path in August or in September. It's hard for me to believe that we're going to do it this year.

So what the heck do we need a path for when the American people are jobless and looking for a way to some type of relief and when the only thing they believe is that, somewhere along the line, the Republicans want to get rid of Obama and don't care how they get rid of him? The Republicans don't care whether it's jobs, education, science, air pollution. Don't let the Congress be cooperative and be involved with anything that's good for the country as long as the President gets a chance to sign it for the United States of America.

Now, how in the heck can we be on a path to reform when basically what we're talking about is that tax reductions that were supposed to be temporary expire at the end of this year? What reform is there for those people who see a dramatic increase in their taxes in order for liberals and conservatives to say, We don't want that to happen? If we don't want that to happen, why don't we do something about it today so that they and businesses will know what tomorrow is going to

look like beyond today, which for all practical purposes is the end of our legislative session?

It is my understanding that 98 percent of the people will get dramatic increases under this pathway, this roadway. Their taxes will go up. Now, we have to admit there are some wealthy people who belong to the less than 2 percent. It's abundantly clear, if the reason they have to hold hostage the 98 percent is that they have created all of the jobs, well, they certainly haven't proved it in the past; they aren't proving it now; and very few of them hold small businesses so that they will be adversely affected. I would assume that that is the controversial 2 percent. I would assume that that's what we should fight about.

I would hate to be a Republican who has to go back home to his district and explain that the reason 98 percent of hardworking taxpayers are going to get an increase in their taxes is that we felt so strongly about the top wealthiest people that we said, The heck with them. We're not giving that up until we make certain that you are protected.

Wow. Sometimes the party asks too much of its members, and I really hope that somewhere along the line the hatred and animosity for this President at least will be reduced to the voting booths and not to the country.

The SPEAKER pro tempore (Mr. CHAFFETZ). The time of the gentleman has expired.

Mr. LEVIN. I yield the gentleman an additional 30 seconds.

Mr. RANGEL. Someone once said that the goal of the Republican Party is to get rid of Obama and to make him a first-term President.

I understood that. I started saying these things about Nixon and Bush—all of those things—but I never dreamed that it meant having the country go down with the captain. I never dreamed that it meant that you don't let the President increase the debt ceiling. I never dreamed that it included millions of jobs and tax relief for people as it seems that they mean. I hope things change in September.

Mr. CAMP. Mr. Speaker, I yield 3 minutes to a distinguished member of the Ways and Means Committee, the gentleman from Illinois (Mr. ROSKAM).

Mr. ROSKAM. I thank the gentleman for yielding.

I was listening to the gentleman from New York, and I sincerely appreciate his warm, heartfelt advice for the Republican Party.

I am amazed at the characterization of being in opposition to a President's policies as somehow being in opposition to the country. I fundamentally reject that. I think that that is a gross characterization. I think, on behalf of everybody on the GOP side, that that is an absurd argument.

I want to pick up on a thread and a subtext of what we heard from our friends on the other side of the aisle. It's a very interesting thing, and I'm

not being sarcastic. It is a very hopeful thing, which is this, Mr. Speaker:

Did you notice today that there is nobody who is defending the status quo of our current Tax Code? Nobody. We will not hear any voice from our friends on the other side defending the current Tax Code. We will hear no voice today on this side or on the other side among all of those Members—and I haven't listened to our friends on the other side of the dome, but I'm hunching that there is nobody—who is defending the status quo.

So what does that mean for us today?

That means there is an unbelievable opportunity. There is an opportunity that is born of recognition of a failed system. Some characterize it as "crony capitalism," which is, if you're connected, if you're somebody of means, if you're able to come into this town and with a sharp elbow insert something into the Tax Code and manipulate it, then you get an economic win at the expense of everybody else.

The gentleman from New York asked a rhetorical question a couple of minutes ago, and I jotted it down. He asked: What do we need a path for?

We need a path to get out of this. That's what we need a path for. With all due respect to the President, the President is not leading on a pathway that shows us how to get out of this.

So what do you have the chairman of the committee and the GOP in the House doing right now?

They're saying, look, let's not defend the status quo. Let's instead completely transform this debate, and let's focus in on one word, and that is the word "competitiveness." How do we create in this country the most competitive tax jurisdiction in the world?

□ 1410

Could you imagine how great it could be? Could you imagine what it would be like if our Tax Code were a foundation upon which—what could happen? You could have entrepreneurs who are willing to take risks because there is a possibility of reward in the future. Right now, they're being told from this town that if you built it, you didn't really build it, and we don't want to have you take credit for it. That's ridiculous. That's absurd. That's a world view that we should shun and reject and move away from.

We need to pass this. We need to pass this urgently, and I urge an "aye" vote.

Mr. LEVIN. I now yield 4 minutes to another distinguished member of our committee, Mr. NEAL of Massachusetts.

(Mr. NEAL asked and was given permission to revise and extend his remarks.)

Mr. NEAL. In quick reference to the previous speaker, I don't know how you can say how do we get out of this, and then simultaneously embrace the Romney tax plan, which is \$5 trillion more of tax cuts and propose at the same time the extension of the Bush tax

cuts. That's a \$7 trillion tax cut proposal. Has anybody heard about those million new veterans we have, the 45,000 that have been wounded? What's going to happen to the veterans system for years to come? It's a \$4 trillion cost of the war in Iraq when you factor all of that together.

We've had some really good hearings this year on both sides. We've talked fundamentally about the best path forward to tax reform, and we all agree that the current system is creaking of its own weight. But that's contrary to the idea of fast-tracking, what needs to be a deliberative procedure for understanding what the elimination of some of these expenditures really means.

Despite the talk here today, I'll bet you a year from now that we will not have eliminated the homeowner deduction, and a year from now we will not have eliminated employer-based health insurance, and we will not have eliminated the tax expenditure for charitable deductions. The question is: What's the framework that we're taking up today? The response to that is: not much.

Let me start by saying that what's striking about this proposal is that we all acknowledge that over 6 billion hours a year and \$160 billion is too much in trying to comply with the current system. My favorite target is the alternative minimum tax. I've proposed eliminating that tax for a decade and actually have come up with pay-fors for addressing it, by shutting down some of the off-shoring accounts that currently companies who decide to expatriate and give up their American address take advantage of. They are not former citizens of the United States. They are current citizens of the United States. Sophisticated tax avoidance should be addressed.

The AMT, it was enacted in response to—by the way, there were only two Republicans in Congress who voted against it. It was a bipartisan assault on AMT when first addressed; 155 high-income individuals weren't paying any taxes, so Congress responded. President Reagan also embraced the idea that people ought to pay something. Today, 30 million middle class families are caught in the alternative minimum tax, and we patch it each year.

Here's where the American people really should get upset. Since 2001, this is what the patch has meant. I want you to listen to this number. We have spent \$400 billion patching alternative minimum tax. The Romney proposal, coupled with the Republican proposal to extend the Bush tax cuts, will take us in 2012 and 2013, when surely we're going to patch this again, to \$600 billion of patches for a \$1.2 trillion problem. We've spent \$50 billion of patching it. You know what that's like? That's like taking a credit card and saying you're only going to make the minimum payment every month and trying to figure out why the principal has not been reduced.

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. LEVIN. I yield the gentleman from Massachusetts an additional 1 minute.

Mr. NEAL. The point here is that if we all agree that tax reform needs to take place and we need to assess what current expenditures mean in the system, but also have some enthusiasm for taking up the off-shoring issue, and taking up those that willfully hide money overseas in bank accounts and they don't want the IRS to know what they've set aside, that's part of fundamental tax reform.

There's an opportunity here to do something similar to what Ronald Reagan and Speaker O'Neill did in 1986 in a bipartisan fashion with both sides getting together in an effort to figure out what to do about building a tax system that keeps America, as the former speaker noted, "competitive going forward." This is not the procedure, Mr. Speaker, to undertake that sort of initiative.

Mr. Speaker, I rise today in support of the Democrats' middle class tax cut substitute that would extend tax cuts for 98 percent of Americans—and in opposition to the Republicans' legislation that would extend all of the Bush tax cuts.

Congress has a responsibility to protect middle class Americans from getting hit with a big tax hike next year—a tax hike of \$2,200 for the typical family. Last week, the Senate passed a bill that would extend for one year the Bush tax cuts for 98 percent of Americans. And now it's up to us in the House to provide certainty to middle class Americans that their taxes will not go up next year.

But instead of doing what's right for middle class families and extending the Bush tax cuts for 98 percent of Americans, the Republicans are holding these tax cuts hostage until we extend tax cuts for the wealthiest 2 percent of Americans. If the middle class tax cuts expire, it would result in a tax hike for over 100 million American families, including 2.5 million families in Massachusetts. Let's not let that happen.

Even more troubling, the Republican tax package ends President Obama's tax cuts that make college more affordable and help working families with children. So not only are our Republican colleagues holding the middle class tax cuts hostage to extending tax cuts for the wealthiest, the Republicans would actually raise taxes on 25 million families with an average tax increase of \$1,000.

I introduced legislation last week that would extend these enhancements to the child tax credit and earned income tax credit. But the Republicans' tax package fails to include many of the enhancements in my bill and, therefore, would raise taxes on millions of low and moderate-income families next year. Even though the Republicans tell us that they're against raising taxes, what they really mean is they're against raising taxes on the wealthy. I ask the American people—does this seem fair to you?

I urge my colleagues to learn from past experiences. We tried the Republicans' approach to taxes for 8 years during the Bush years and it didn't work. Let's stand up for middle class Americans and pass the Senate-passed tax extension bill. We all agree that we should extend the middle class tax cuts—so let's put

aside politics and pass this important bill and provide certainty for American families.

I'd like to close by talking about one final issue that's very important to Massachusetts—the AMT. I've been a long time advocate of addressing the problems with the AMT. The first AMT was enacted in 1982 to ensure that the wealthiest Americans paid their fair share. However, because the Bush Tax Cuts decreased tax rates without making corresponding changes to the AMT, millions of Americans become subject to the AMT each year even though they do not make a lot of money. To avoid this result, for the past few years, Congress has enacted an "AMT patch" that prevents these higher taxes from hitting middle income families.

Unfortunately, the most recent AMT patch expired at the end of last year. And so millions of middle class families could pay thousands more in taxes when they file their returns in April 2013 if we don't enact an AMT patch for 2012.

This is a huge deal for my home State of Massachusetts. About 975,000 families in Massachusetts, including about 80,000 in my district, will be hit with the AMT if we don't enact a patch for 2012. This includes about 785,000 middle income families who make less than \$200,000 a year.

To address this issue, both the Democratic and Republican tax bills include AMT patches. But we need to move beyond the patches and really address the problems with the AMT. Since 2001, we've spent about \$407 billion on AMT patches—and if we pass a two year AMT patch for 2012 and 2013, we'll have spent about \$600 billion on patches. Repealing the AMT would cost about 1.2 trillion—so for the amount of money Congress has spent on patches over the past few years, we could have paid for half the cost of repealing the AMT. I call on my Republican colleagues to work with me on a bipartisan basis to address the AMT problem.

Mr. CAMP. At this time, Mr. Speaker, I yield 1 minute to the distinguished gentleman from Virginia, the majority leader of the House.

Mr. CANTOR. I thank the gentleman from Michigan.

Mr. Speaker, the choice before us is very clear. The priority for all of us is jobs, and the choice of how to best create an environment to create jobs is are we going to have taxes go up or not. Mr. Speaker, the House Republicans have put forward solutions to stop the tax hike so we can help create jobs for small businesses and beyond.

Given that economic growth has stalled under President Obama's policies, it is downright puzzling that he and our colleagues on the other side of the aisle would push for raising taxes on working families and small business owners. Nearly 2 years ago, President Obama opposed the same small business tax hike he now supports. Back then, he acknowledged that raising taxes was the wrong thing to do if you want to bring about job creation in a tough economy.

This raises the question: Does the President actually think that the economy is doing so well that we should now tax job creators? Our Democratic colleagues offered their own tax proposal. Instead of offering a plan that

would spur economic growth, the minority put forward the President's small business tax hike. As we saw, Mr. Speaker, the only plan with bipartisan support that passed this House this week was the plan to ensure that taxes do not go up on any American.

As many on both sides of the aisle have made clear, the last thing small businesses need right now is a tax hike. There's no mystery as to how small business owners will respond when faced with higher taxes from Washington. They're rational actors, Mr. Speaker. And when something costs more, you get less of it. With less money to the bottom line, small businesses won't be able to grow as much, and they will not be able to expand as easily.

As was said before by my colleagues from Michigan and Illinois, I think all of us agree on both sides of the aisle and on both sides of the Capitol that we need tax reform. This bill before us paves the way for pro-growth tax reform. This measure puts us on a path toward a simpler, flatter, fairer Tax Code. If you support comprehensive tax reform that will spur economic growth and make this country more competitive, you will vote for the bill. It's that simple.

Mr. Speaker, I want to thank the gentleman from Michigan and for his leadership this week and in many others in his shepherding the movement for tax reform in this body. Ultimately, today's vote on this bill should be the easiest vote we take all year. Do we believe small business owners are the backbone of our economy? Do we want them to grow their businesses and create jobs? If the answer is "yes," then you will support this bill.

□ 1420

Mr. LEVIN. I yield myself 30 seconds.

The majority leader continues to use a tool of propaganda, grabbing small business as his mantra. I want to repeat a fact given to us by Joint Tax: under our bill, 97 percent of small businesses would keep all of their tax cuts—97 percent.

I now yield 4 minutes to the gentleman from Texas (Mr. DOGGETT), a member of our committee.

Mr. DOGGETT. Reviewing this Republican bill before us, I found that there were many of its findings and purposes with which I fully agree. "The Tax Code is unfair." . . . "The Tax Code violates fundamental principles of equal justice." . . . "Exclusions, deductions, credits, and special rules make up tax expenditures that amount to over \$1 trillion per year. . . ."

And then I reflected on who has been in charge of this Tax Code for 14 of the last 18 years, and it is the very people who offer us this bill today. And of the other 4 years, in 2 of those, President Bush was "the decider." So they've had ample opportunity to correct these deficiencies in our Tax Code. But the problem is that rarely over the course of the last couple of decades have they

met a lobbyist peddling a loophole to whom they could say "no."

They talk to us about a fast track. Well, that would, indeed, be a new track for them because they've had almost two decades to put in place a Tax Code that would resolve the problems about which they complain today, and they've been inactive through that period.

Oh, yes, there was a time when Republicans controlled essentially all three branches of the American Government, and they flirted with a flat tax. It had great appeal to the Flat Earth Society that dominates the Republican caucus on most issues, but they couldn't make it work.

Then they said they wanted a Fair Tax, and a fair tax sounded like something all of us could support. The only problem was that it would hike the cost of just about everything we buy—from food to a car to a home—by over 20 percent. And when you really get into the details, it wasn't all that fair, except to those at the top who have already benefited so much from the existing Tax Code.

So Republicans have been in charge now for another year and a half in this Congress. They've had an opportunity to come forward not with a pathway to something they would do after the election but with a specific plan of how they would reform our Tax Code. And instead of that specific plan for this Tax Code that has grown by hundreds, if not thousands, of pages under Republican rule of complexity and with exceptions for those lobbyists who were powerful enough to have their voice heard and acted upon in this Capitol. Instead, they come forward with this flimsy little bill, principles with which most Americans could agree; it's just the action that counts. And they say, We want to go on a fast track, but we'd rather wait until after the election to start the track. Well, haven't we heard that story before when they were talking "fair," when they were talking "flat"? Today they're just talking about what they might do in the future.

So we have to look for clues within this flimsy little bill of what, in fact, they would do if they were in the majority with President Romney, heaven forbid. And we got clue number one yesterday when they approved a bill to extend all of the tax breaks that President Bush approved for the very most privileged people in our society. And the effect of what they proposed and the approach they took was that those who were sitting comfortably on top of the economic ladder, they would gain. If they were a millionaire, they'd gain by more in their tax break than a police officer or a nurse or a small business owner in San Marcos or Schertz or New Braunfels or Lockhart—more than they make in a whole year, these privileged few would get for themselves in lower taxes.

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. LEVIN. I yield an additional 2 minutes to the eloquent gentleman from Texas.

Mr. DOGGETT. But the marine corporal, the single mom who is trying to get her daughter or son through college, they would actually see their taxes go up under this simplified fast-track Republican approach.

So those who are trying to get their foothold, their foothold into the first or second rung of that economic ladder, they end up having to pay for more tax breaks for those at the top.

And now today, through this bill, we see that what Mitt Romney was a part of in exporting jobs abroad, he was really just getting started because what they propose is a "territorial" tax system. What is that? A territorial tax system is when you create jobs in somebody else's territory.

Here's how it works. Here's the plan that they're talking about: you are a manufacturer, and you are trying to decide, where will I create my new plant and locate it? I could locate it in San Antonio, Texas. I could locate it in Shanghai. Under their territorial plan, if you locate it in Shanghai, it's tax free.

Guess where the incentive is under their plan to create new jobs? It's not in Texas. It's not in America. It's someplace else. That's what the territorial tax system is all about. But of course with all the loopholes that their lobbyists have been able to get through the decades, many, many corporations aren't paying the 35 percent statutory tax rate.

Many of our largest corporations, like General Electric, they're not only paying a lower tax rate than the hardware store in Lockhart or in Austin that's selling their products, but they're paying a lower tax rate than the cleaning crew that cleaned up the board room at General Electric. Because they found all these loopholes, we have hundreds of large no-tax corporations that are paying next to nothing in terms of their taxes already. They would simply expand that with great inequity.

Mr. CAMP. I yield myself 30 seconds.

I would just say that the gentleman from Texas just described current law as long as you don't bring it back. So what we're looking for is really—we are in a crossroads. I agree with him on that. We really have a choice. Do we follow their path of a tax hike that costs us 700,000 jobs, or do we follow our path of comprehensive tax reform that grows our economy and creates up to 1 million jobs?

At this time, I will yield 2 minutes to the distinguished gentleman from Nebraska (Mr. SMITH), a member of the Ways and Means Committee.

And I also ask unanimous consent that the gentleman from Ohio (Mr. TIBERI) be permitted to control the balance of my time.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Michigan?

There was no objection.

Mr. SMITH of Nebraska. I thank the gentleman for yielding.

I rise today in support of the underlying bill. And I think that the American people expect us to have a debate here in Washington that is about better policy and not one-upmanship and various 30-second sound bites.

But we know that there are many barriers in our economy. There are barriers to moving our economy again and going forward, and we know that comprehensive tax reform is one of the most important issues we need to face. It isn't always the most popular issue. It is not always the most tangible issue. But we know, whether it's farmers or ranchers—incidentally, from my district, small businesses everywhere, or anything relating to the economy—we know we have work to do.

We know that our current Tax Code, as we have heard most recently, is very costly, confusing, and complicated. The current Tax Code is comprised of more than 10,000 pages of ever-changing laws and regulations. It is a patchwork of various credits, deductions, exemptions, tax hikes, and expiring provisions. This makes responsible business and financial planning next to impossible.

The cost of compliance is obviously a burden. Compliance costs with the current Tax Code falls disproportionately on small businesses, which spend an average of \$74 per hour on tax-related compliance, making it the most expensive paperwork burden they will encounter.

Additionally, our onerous, excessive system is a system with an out-of-control spending addiction that has dominated Washington for far too long under both parties, I would add. It is time for a system which lowers the rate, broadens the base, and addresses global competitiveness.

□ 1430

The Ways and Means Committee has held a series of hearings soliciting input on tax reform, and we will continue in that direction toward fundamental tax reform. The bill before us today provides an important path forward to ensure Congress acts in a timely manner to reform this convoluted Tax Code, and it outlines a framework for comprehensive reform. I urge my colleagues to support the Pathway to Job Creation Act.

Mr. LEVIN. Mr. Speaker, it is now my real pleasure to yield 4 minutes to the gentleman from Massachusetts (Mr. MARKEY), a veteran of many battles on this floor.

Mr. MARKEY. I thank the gentleman.

As Americans watch their Olympic favorites this week, House Republicans are handing out gold medals to all their favorites right out here on the House floor.

In London, speed, agility, and strength determines who gets the gold. But in the Republican-controlled

House, it's the wealthiest Americans and the most profitable corporations who secure all of the gold medals.

Two weeks ago, Republicans awarded the gold to America's defense contractors by actually increasing defense spending. Despite sequestration, despite our ballooning deficit, despite the looming fiscal cliff, they increased defense spending.

Then last week, oil companies scored a gold medal by securing new drilling rights off of America's coastline, off of our beaches in California and New England and Maryland to drill. And the Republicans refused yet again, even though Big Oil's margin of victory was enormous on that issue, Republicans refused to end \$4 billion in annual tax breaks to the oil companies we cannot afford, despite the fact that the oil companies made \$137 billion in profits last year, the most profitable industry in the history of the planet.

And today, it's millionaires and billionaires who will cross the finish line and secure the biggest gold medal of all, as the Republicans double down on the Bush tax cuts by rewriting the Tax Code to include \$331,000 in additional tax cuts for the average millionaire in this country, a tax break they do not need and America cannot afford.

House Republicans are setting a world record in rigging the tax system for the ultra-rich while cutting middle class priorities like education and investing in good American jobs. The big losers in the Republican Olympics: the middle class, whose taxes will go up. The middle class, where the Medicare guarantee for millions of seniors will ultimately be destroyed. The big losers: investment in finding cures for Alzheimer's and cancer and Parkinson's, which will have to be drastically cut so the Republicans can crown billionaires, Big Oil, and nuclear bomb builders the big gold medal winners. The losers: the American people, and their families' health and well-being.

Vote "no" on this fixed Republican Olympics. Vote "no" to take care of the billionaires in our country as ordinary families suffer. Nostalgia for a past that never existed has overtaken the idealism which should animate our debates here on the House floor. For the poor, the sick, and the elderly, the past is just a memory and the future is their hard reality. And this Republican budget makes that future all the more difficult for the middle class in our country. Vote "no" on this fixed Republican Olympics.

Mr. TIBERI. I yield 2 minutes to the gentlelady from Kansas (Ms. JENKINS).

Ms. JENKINS. I thank the gentleman for yielding.

Tax reform may not be as exciting as watching Team USA win a gold medal, but for a CPA who specialized in tax, comprehensive tax reform is the Olympics, and we want to win a gold medal for the American taxpayers.

Our Tax Code is a disaster. At around 15,000 pages, it's too long, it's too complicated, and it's chock-full of loop-

holes favoring some taxpayers at the expense of others. Temporary tax provisions alone have increased from 14 in 1986 to 132 today. U.S. taxpayers and businesses spend 7.6 billion hours simply complying with the code. Tax compliance as an industry is one of the country's largest, requiring 3.8 million workers. That's just too much.

We need a code that is more fair, equitable, and efficient. We need to broaden the base, lower rates, and ignore special interests who fight to block reform, reform that will save us billions of dollars and create a million jobs.

Our friends across the aisle believe increasing the top rate will restore fairness. But how can further complicating the code with more exclusions for certain folks while making it more complicated for others make it more fair?

We have the means and the tools to reduce the tax rates here, and we need to get busy. Overhauling the entire Tax Code is the only way to restore fairness. What we've learned from the 1986 reforms is that broadening the base, eliminating loopholes, and lowering the rates will grow the economy and raise revenues.

This bill not only supports comprehensive tax reform, but it lays out a plan to ensure that it actually happens. Tax reform is a no-brainer. It's a win/win for the economy, our businesses, and our hardworking American families.

Mr. LEVIN. It's now my real pleasure to yield 4 minutes to the gentleman from Maryland (Mr. VAN HOLLEN), the ranking member of the Budget Committee.

Mr. VAN HOLLEN. Mr. Speaker, I thank Mr. LEVIN for all of his good work here.

Mr. Speaker, let's start with a point of agreement. We should simplify the Tax Code. We should reform the Tax Code. It's an overly complicated mess, and it needs to be streamlined and reformed. We could start with some really simple things like getting rid of the special tax breaks and giveaways to Big Oil companies, but our Republican colleagues on this House floor have voted time and again against that.

What we should not do is what we are hearing from a lot of our colleagues today, which is use the language of tax reform as a Trojan horse to provide another huge windfall to the wealthiest Americans at the expense of the rest of America, and yet that is exactly the direction that this bill takes us in.

The main principle enshrined in this bill is the old Republican principle of trickle-down economics, the failed idea that we need to give more tax cuts to the folks at the very, very top, and somehow those benefits are going to trickle-down to everybody else.

The problem, Mr. Speaker, is the American people have seen this movie before. That's no longer a theoretical idea. We ran a real-world experiment on that idea. It was called the 8 years

of the Bush administration. We had tax cuts that disproportionately benefited the very wealthy in 2001 and 2003. At the end of those 8 years, what was the state of the economy? Net loss of private sector jobs, less than zero.

The one number that did go up, it wasn't jobs, it was the deficit. That number went through the roof, and the rest of the country is left to pick up the tab. And that's what the American people are beginning to focus on, Mr. Speaker: that these tax cuts for the wealthy are not a free lunch for the rest of the country but that they come at the expense of everyone and everything else. Because the math is pretty simple. If you refuse to ask the wealthiest Americans to pay one penny more for the purpose of deficit reduction, for everybody else it gets harder. Seniors on Medicare have to pay more even though their median income is under \$23,000. It means deep cuts to investments in our economy and our kids' education, in science and research, and in infrastructure.

Now with today's bill, our Republican colleagues, as Mr. LEVIN said, are doubling down on an idea that we know does not work.

□ 1440

They're providing another round of tax cuts to millionaires and directly asking middle class taxpayers to pick up the tab.

Let's do the math. Let's do the math—that's what we try and do in the Budget Committee. When you drop the top tax rate from 35 percent to 25 percent, first of all, you provide huge breaks to the folks at the very top, but that loses \$4 trillion over 10 years, in other words, the deficit grows by \$4 trillion.

Now, our Republican colleagues say, Oh, no, we don't want to do that. We really care about the deficit. We're going to make up those \$4 trillion through tax reform. Of course they won't tell us one thing about what they would do in tax reform.

But the good news is the Tax Policy Center, an independent group here in Washington, has told us what the Romney plan would do, a plan very similar to this plan. What they make clear is that when you start removing all those deductions and all the benefits, for example, for health plans or for mortgage interest deduction, what you end up doing is providing a big tax increase to middle-income taxpayers, financing tax breaks for the folks at the top by increasing the burden on—

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. LEVIN. I yield the gentleman an additional 2 minutes.

Mr. VAN HOLLEN. That's the simple math of the situation.

Now, I know that we've heard from the Romney campaign that that's a liberal think tank. Well, here's what the Romney campaign spokesman said about an earlier analysis from the same Tax Policy Center when they

liked the results. Then they called it an "objective third-party analysis"—Romney spokesman of an earlier Tax Policy Center analysis.

That, ladies and gentlemen, is a group here in Washington that does good, nonpartisan work, and that is the result that they found. And it makes common sense; you're trying to make up \$4 or \$5 trillion through tax reform, you're going to switch that burden.

Now, we've also heard that this is somehow going to help "make it in America," that this is going to incentivize companies to do more business here in America. The reality is just the opposite in this bill. You move to a pure territorial system, your slogan might as well be "Make It Overseas: Offshore American Jobs."

Again, let's just look to the analysis done by another nonpartisan group. Mr. LEVIN has talked about the Joint Committee on Taxation analysis. They've already said that if you move to a pure territorial system, "you will erode our domestic tax base and increase our deficits."

Why will you erode our domestic tax base? Because more companies will ship their investments and operations overseas. That means more American jobs overseas.

In fact, another nonpartisan study found that this particular proposal, Republican proposal, which Mr. Romney also supports, would create 800,000 jobs. The problem is they found it would create 800,000 jobs overseas, not here in America, by setting up companies in places like the Cayman Islands and Switzerland.

The SPEAKER pro tempore. The time of the gentleman has again expired.

Mr. LEVIN. I yield the gentleman 1 additional minute.

Mr. VAN HOLLEN. Mr. Speaker, let me just say: Let us come up with a tax reform plan that works for all of the American people. Let's come up with a plan that will help grow our economy from the middle out, not this failed idea of trickle-down economics from the top down. That is what this debate is all about. Because what we want to do through tax reform is empower the middle class and empower small business men and women.

You do not empower the middle class by creating a situation where, by giving tax breaks to the wealthy, you increase the deficit for the rest of the country. Because when you increase the deficit, you're asking everybody else to pay for those breaks at the very top. And people will pay by fewer investments in education, fewer investments in science and research, fewer investments that are important to empower our economy. And everybody else will be left to pick up this deficit tab while folks at the very top get another break. Let's not do that.

Mr. TIBERI. I yield myself 30 seconds.

Mr. Speaker, the gentleman from Maryland is attacking two Republican

plans that are not our plans. The gentleman knows that, for instance, the proposed territorial system that we have proposed is not a pure territorial system, for instance; it has anti-abuse rules. And we can broaden the base by getting rid of deductions and credits without impacting middle class taxpayers.

I yield, with that, Mr. Speaker, 2 minutes to the gentleman from Minnesota (Mr. PAULSEN), the new acting chairman of the Income Security Subcommittee of the Ways and Means Committee.

Mr. PAULSEN. Mr. Speaker, that little word "tax" that we've been talking about today is really, in reality, 3.8 million words that make up the entire U.S. Tax Code. Over the past 10 years alone, Congress has made over 4,428 changes to the Tax Code, averaging about one change each and every single day. It's time, Mr. Speaker, that we find consensus and provide a simpler, fairer, and more competitive Tax Code for everyone.

Over the past 2 years, the Ways and Means Committee has held over 20 hearings laying the groundwork for comprehensive tax reform. We've had meetings jointly with the Senate as well. This legislation that we will vote on today now gives us a path forward that will allow small businesses and all American families the opportunity to have a simpler, fairer, and more competitive Tax Code, not one that actually picks only winners and losers.

We need to close loopholes. We need to eliminate and reduce the number of expenditures and deductions and exemptions that bestow preferential treatment for varying interest groups and primarily only benefit a few.

Business leaders and economists across the country agree that, in order to create more jobs, we've got to make sure that America stays globally competitive, but the complexity of the Tax Code has put America at a disadvantage.

Back in 1960, 85 percent of all the top 20 world firms were in the United States; by 1985, there were only 13; by the year 2010, this number was cut in half again to a meager six. Putting it simply, Mr. Speaker, the Tax Code's antiquated features have diminished the attractiveness for the United States to become the premier country in which to locate and found and start a business. This means fewer small businesses, it means less manufacturing, and it means fewer jobs.

Today's vote shows that we are serious about moving forward on tax reform to help get our economy back on track. Let's make the United States the number one destination for entrepreneurs, for innovators, and job creators. Let's put this motion in place to pass this measure.

Mr. LEVIN. I reserve the balance of my time.

Mr. TIBERI. I yield 2 minutes to the gentleman from North Dakota (Mr. BERG), a member of the Ways and

Means Committee and a distinguished member of the Select Revenue Subcommittee.

Mr. BERG. I thank the gentleman for yielding.

Mr. Speaker, I rise to support this critical piece of legislation to stop the tax hike.

We have a choice to make here: We can support job creators like small business men, farmers, and ranchers that have made North Dakota's economy so strong, or we can abandon them and allow our Nation to go over the so-called "fiscal cliff."

I have to remind my friends on the other side, this is something we talked about in a recent Ways and Means hearing. Small businesses are not "the wealthy." They are not pocketing huge profits. They are trying to grow their businesses by reinvesting back into their business. That's what's creating jobs.

At a time like this, we need to create jobs. We can't afford the Democrat plan which will increase taxes and decrease over 700,000 jobs. We need stability. We need certainty. And we need to pass this legislation so we can provide stability and certainty to our job creators until we complete comprehensive tax review.

Mr. LEVIN. I reserve the balance of my time.

Mr. TIBERI. Mr. Speaker, could I ask how much time each side has remaining?

The SPEAKER pro tempore. The gentleman from Ohio has 30½ minutes, while the gentleman from Michigan has 9 minutes.

Mr. TIBERI. With that, Mr. Speaker, I'd like to yield 3 minutes to another distinguished member of the Ways and Means Committee and a member of the Select Revenue Subcommittee, the gentleman from New York (Mr. REED).

□ 1450

Mr. REED. Thank you, Mr. Chairman, for yielding the time.

Mr. Speaker, I rise today to stand in strong support of the proposed legislation before us this afternoon. The reason why is we have to stop with the rhetoric down here in Washington, D.C.

Hardworking taxpayers across America demand that we get this right and we get the business of the people done. We need to listen to our fellow Americans that our Tax Code that we both, on each side of this aisle, have argued for the last hour, have agreed is broken. It's time to set a path forward.

I have a picture here, Mr. Speaker, that I would like to display for all of us in this Chamber and across America. There's a clear path forward that we need to go down. And it is a path to go forward on a Republican plan that sets forth comprehensive tax reform in an open and honest fashion and makes sure that we get the comprehensive tax reform done in the upcoming year and do it in a way that brings the American people into the debate and we listen to the American people.

We no longer can pick winners and losers in our Tax Code. We need to focus on a Tax Code that is simple, that is fair, and that is competitive because, like it or not, we live in a world economy in which our hardworking Americans have to compete. Our Tax Code needs to be updated to make sure that we put our individuals and our corporations in the most competitive position possible so that when they go out on the world economic stage that they can compete and win, and that we stand with them rather than engage in the bitter rhetoric and partisan divide that is on display, in my opinion, today.

So, Mr. Speaker, with that, I ask support for the underlying legislation, and I ask my colleagues to join us and join hands and engage in a substantive spirited debate, but at the end of the day come up with a comprehensive tax reform package that is going to protect Americans and preserve America for generations to come.

Mr. TIBERI. Mr. Speaker, with that, I would like to yield 3 minutes to the gentleman from Illinois (Mr. SCHOCK), a distinguished member of the Ways and Means Committee.

Mr. SCHOCK. Mr. Speaker, here we are 20 months removed from December 2010 when we last had this debate, 20 months removed from when the President, 91 current House Democrat Members, and 39 sitting Democratic Senators all agreed that our economy couldn't survive a new round of tax increases; 20 months removed from unemployment of 8.9 percent that has continued, quarterly GDP growth of just 2½ percent; and 20 months from a President who proclaimed it wasn't wise policy to raise taxes during a recession.

Well, what has changed, Mr. Speaker? Not much. Unemployment is still over 8 percent, GDP growth has actually worsened to 1.5 percent, and politicians and Presidents from both sides of the aisle are, once again, saying it is not wise economic policy to increase taxes.

Yet one thing has changed. Earlier this summer, the President reversed his decision, decided our economy had undergone some sort of significant improvement and called for massive tax increases on American small businesses, a call which Senate Democrats responded to and which, according to independent analysis, would shrink our economy by 1.3 percent.

The rhetoric used to advocate for increasing taxes by the other side is the same populist grandstanding we have been hearing for years: everyone needs to pay their fair share.

We need to increase taxes on those millionaires and billionaires.

Only 3 percent of America's job creators will be affected.

Well, the late Senator Daniel Patrick Moynihan once famously said:

Everyone is entitled to their own opinion, but everyone is not entitled to their own facts.

Just like before, none of the claims made by my friends on the other side are supported by fact but, instead, only by campaign commercial-made opinion.

Here are the facts by independent analysis. According to the independent Joint Committee on Taxation, 900,000 small businesses will be subject to these higher taxes, 53 percent of small business income would be hit by these tax increases, 710,000 fewer jobs in America if this tax increase is implemented. And investments, many of which senior citizens live on, dividend income, will increase by as high as 40 percent with this tax increase.

Simply put, there is no bigger "pants on fire" argument than that being put forward by our President proclaiming that these proposed tax increases would only affect 3 percent of our Nation's small businesses.

Now, look, the decision is very clear. We can vote "no" on both of the proposals, H.R. 8 and H.R. 6169, to follow the President and the Senate Democrats towards a vision that has been proven to cost our economy jobs and growth, or we can alternatively vote "yes" on these two proposals which will ensure that the Bush-Obama tax rates stay in effect for a year and we get the comprehensive tax reform we're looking for.

The SPEAKER pro tempore. Without objection, the gentleman from Michigan will control the balance of the time.

There was no objection.

Mr. CAMP. At this time, I yield to the gentleman from Georgia for the purposes of a colloquy.

Mr. WOODALL. I thank the chairman for yielding.

I want to say to you, as I said to you in the Rules Committee yesterday, how much I appreciate your leadership on fundamental tax reform.

I've been watching this body for 20 years, and I think some of the criticisms of my friends on the Democratic side were right on target. A lot of lip service has been paid to doing it, but the action has not happened. But what you have been able to accomplish in your committee in 18 months truly makes me believe that fundamental tax reform is now right around the corner for all Americans, and I'm grateful to you for your work there.

I had two questions about the bill that's before us today, this expedited procedures bill. It does lay out a framework, but it seems to me to lay out a framework that is broad enough that we will have a robust discussion about how to bring and what to bring in terms of fundamental tax reform to the floor.

Do you view this framework as one that is broad enough to have a full discussion on fundamental tax reform?

Mr. CAMP. I do, Mr. WOODALL. I envision with this framework an open debate, as I've said on the floor, one that will entertain a variety of proposals and one that will include amendments

so that we can move forward as a Congress on enacting comprehensive and bipartisan reform.

Mr. WOODALL. I thank the chairman. And I know that in the Ways and Means Committee you will always have a robust debate. As you know, I'm a big fan of the Fair Tax proposal. I thank my colleagues on the Democratic side of the aisle for mentioning it earlier. I hope it made it out across the airwaves. But even if we can't all win in terms of our different ideas, America will win in the end if fundamental tax reform is passed. But lots of those competing ideas, even as only one idea, can be certified within this framework to begin in your committee, you view even after that introduction, that certification by the Joint Tax Committee, a full and robust discussion that would include ideas like consumption taxes in your committee.

Mr. CAMP. Absolutely, there will be a full and robust discussion because, as I said, there will be amendments in committee, and there will be an opportunity for Members to weigh in. And, obviously, this will be a national debate. So this is about getting us on that path and moving forward. Because as we know, the alternative is, do we have taxes go up and cost us 700,000 jobs, or do we try to get us on a path of reform that will create the million jobs that we need to get this country moving again? So absolutely.

Mr. WOODALL. I thank the chairman. I appreciated my colleagues' chart down there of that path of two futures. There is no question that our future is in good hands with our chairman on the Ways and Means Committee.

Mr. CAMP. At this time, I yield 2 minutes to the distinguished gentleman from Virginia (Mr. HURT).

Mr. HURT. Mr. Chairman, I thank you for your leadership on this issue.

Mr. Speaker, I rise today in support of the House plan to stop this massive tax hike on the American people that is set to take place at the end of this year.

The people of central and Southside Virginia know that our economic outlook is bleak. Spending is on the increase, unemployment is high, high fuel prices have left lasting damage to our economy, and the government take-over of health care is raiding our pocketbooks at a time when we can least afford it.

And now, Mr. Speaker, they want more. Now the President and the Senate say that they want to raise taxes and dig deeper into the pockets of the hardworking American people.

I have said time and again that we have a spending problem in D.C. We don't have a "we don't tax people enough" problem. This is now more clear than ever as our national debt ticks upward towards \$16 trillion.

□ 1500

Now is not the time to raise taxes on anyone. It will only lead to more job

loss and more spending at a time when the American people are counting on us to get our economy back on track. And while we have addressed this tax issue in the House for today, it is equally pressing that we address the issue of our long-term prosperity.

This country has long needed comprehensive tax reform. History has shown that temporary tax extensions will not fix the problem; they simply apply a Band-Aid. That is why the House plan has taken a thoughtful approach to stopping the impending tax hike and laying out our framework for reforming the Tax Code in a way that will make it simpler and fairer.

The House plan also puts in place expedited procedures to insure that Congress does its job once and for all and addresses the dire need for comprehensive tax reform.

I was proud to support the legislation yesterday to stop the massive year-end tax hike, and I am proud to support this bill today to reform our Tax Code. It's the right thing to do for our country, and it's the right thing to do for our children and grandchildren.

Mr. CAMP. Mr. Speaker, we just have one final speaker to close, so I reserve the balance of my time.

Mr. LEVIN. Mr. Speaker, I yield myself the balance of my time.

I can be very brief, in part, because so many of us have come forth on the Democratic side with real conviction, with real passion, and not basically reading from prepared speeches that simply go over and over the same themes, but really talking about what's at stake for this country and why this proposal is worse than flawed; it's flagrant.

I bring back that chart. No one has refuted it. It's based on the work of the Joint Economic Committee.

Essentially, what this bill would do is to say to America, if you're very wealthy, you get a \$331,000 tax cut. But for the typical family, it's a \$4,500 tax increase. And so tax cuts for the very wealthy is, essentially, this Republican plan.

Tax increases for the middle class, more and more deficits, jobs overseas instead of making it in America, this is the Republican plan and, essentially, it's Governor Romney's plan. It's, as I said, worse than misguided. It would be a terrible mistake for this House to adopt it, and even a worse mistake for the American people to embrace it.

I don't have confidence in the House Republicans. I have confidence that the American people will say "no." Vote "no" here today.

I yield back the balance of my time.

Mr. CAMP. At this time, I yield such time as he may consume to the gentleman from Ohio (Mr. TIBERI), a distinguished member of the Ways and Means Committee.

Mr. TIBERI. Mr. Chairman, thank you for your leadership. You have done more to advance the cause for comprehensive tax reform and stopping tax increases on Americans than anyone in

America, and we certainly appreciate your leadership.

Mr. Speaker, the gentleman from Illinois reminded us that after the election in 2010, the President of the United States said, in this economy, we cannot let tax rates go up for any American because the economy was too weak.

Well, today, ladies and gentlemen, the economy is weaker than it was in December of 2010. In fact, it's been weaker the last 4 months than it was, with little hope that it will get better soon.

Ladies and gentlemen, Americans are long overdue in having comprehensive tax reform. They want it, 9 out of 10 Americans. Nine out of 10 Americans now use a tax preparer. My father, a retired steelworker, my mother, a retired seamstress, use a tax preparer.

And ironically, Mr. Speaker, my father came to America, my mother came to America for a better life. And when I got my first job, my first job at McDonald's, when I was 16 years old, my dad said, Son, we have a really crazy Tax Code that doesn't encourage you to save, that doesn't encourage you to invest. And you know what? You're going to save a little bit of that paycheck because it's the right thing to do, even though we have a crazy Tax Code.

Well, my immigrant dad today thinks we have even a crazier Tax Code than we did back in the early 1980s, and it's time that we change that. The process in this bill will force people in this town to do what we haven't done for over 25 years, and that's fix the Code.

There's been talk on this floor about small business owners. I was a realtor. I had small business income. I didn't employ anybody. I'm proud of what I did.

But there's a guy that I know. His name is RJ. He's a small business owner. He would be impacted tremendously, and so would his 50 employees, if we allowed his taxes to go up on January 1.

Or William, a small retailer who hires people. He would see his taxes go up.

Ladies and gentlemen, House Republicans believe that jobs are created not in Washington, D.C., but by entrepreneurs and risk takers throughout America. And there are two roads that we can choose to go down. And this chart couldn't be better in showing everybody out there those two roads. One road leads to danger. One road leads to a failing and falling economy with 700,000 jobs to be lost. We don't want to go down that road. We've seen too much misery already.

No, Mr. Speaker, the road that we want to go down, led by our chairman of our committee, is the one to the right, now hiring, in green, with a million new jobs, not created in Washington, but created by people like RJ and William, entrepreneurs, risk takers and, ladies and gentlemen, people like

my dad who came to America with nothing, who understand that hard work and risk taking should be rewarded, not penalized.

That's why, today, the process that this bill puts in this motion will lead us finally to say to the American people, yes, we heard you, loud and clear, and we're going to simplify our Tax Code. We're going to simplify it for every American taxpayer so we can have an economy that creates jobs, doesn't pick winners and losers, and, ladies and gentlemen, gets us to a place where we have a Tax Code that people like my mom and dad don't have to go hire a tax preparer to do their taxes.

With that, Mr. Speaker, I urge passage of this bill.

Mr. CAMP. I yield back the balance of my time.

Mr. BLUMENAUER. Mr. Speaker, I oppose H.R. 6169, a partisan bill that would put in place a contrived and expedited procedure for tax reform, a challenging issue that would benefit from a full and robust debate.

Tax reform is a very complicated, very difficult endeavor. This bill, which attempts to limit debate in both the House and the Senate, will not become law. It wastes time that the House could better apply to the multitude of challenges facing our country.

Over the past several years, taxes have been lower than at any time since the 1950s. Yet the United States—with military commitments around the world, a badly underfunded commitment to domestic infrastructure, and growing obligations to the Baby Boomer generation—also faces a substantial budget deficit. We are also grappling with a yawning gap between our wealthiest and our neediest. Tax expenditures have grown faster than the rate of inflation and now give away nearly half of all income that the income tax would otherwise collect.

It is imperative that Congress begin the difficult work of tax reform in earnest. This bill represents a failure to have an honest conversation about tax reform and for that reason, I oppose this legislation and had I been present, I would have voted no.

Ms. RICHARDSON. Mr. Speaker, I rise in opposition to H.R. 6169, the Pathway to Job Creation through a Simpler, Fairer Tax Code Act. This bill will allow for expedited consideration of a bill that lays out tax reform.

Mr. Speaker, this bill lays out a schedule for an early introduction and swift markup and consideration of a tax reform bill in the 113th Congress. While this would be effective in ensuring that a bill gets passed in a reasonable amount of time, the expedited consideration provided in H.R. 6169 only applies to tax reform bills that contain certain key components.

One requirement for this tax reform bill is that it consolidates the current six individual tax brackets into two brackets of 10 and 25 percent. This provision would allow for an additional \$331,000 tax cut for the average millionaire, while American families earning less than \$200,000 would see their taxes increase by an average of \$4,500. For the sake of reducing rates for the wealthy, this tax reform bill would vastly curtail tax provisions that benefit the middle class.

Another required component of the future tax reform bill is a reduction of the corporate tax rate to 25 percent. In order to achieve

such a significant reduction, this plan would require eliminating every provision in our current tax code that encourages domestic job creation, investment, and innovation.

My Republican colleagues assert that this component of the legislation will create jobs by allowing corporations to hold onto a larger portion of their profit. However, this new tax code would provide no incentive to purely domestic businesses or investors, and would result in an increase in the off-shoring of jobs and income. This will stifle our country's economic recovery, and contribute to a continually high unemployment rate.

Mr. Speaker, not only will the proposed requirements of this future tax reform bill unfairly benefit wealthy households and corporations, it will plunge the United States deeper into a budget deficit. If my colleagues across the aisle are so committed to reducing our nation's debt, they should be working on bipartisan legislation to promote progressive and productive tax reform. Instead, they have introduced a H.R. 6169, which expedites future handouts to corporations and the wealthy under the guise of tax reform.

Mr. Speaker, I look forward to getting the opportunity to vote for true, progressive tax reform when it is brought to the House floor. Until then, I urge my colleagues to join me in continuing to oppose attempts to unfairly burden America's working class, now and in the future.

Thank you. I yield the balance of my time.

Mr. PAUL. Mr. Speaker, supporters of low taxes and limited government should enthusiastically embrace most of the principles of tax reform laid out in H.R. 6169. However, one tax reform principle contained in this bill contradicts the goal we all share, namely lowering the American people's tax burden. I'm referring to the bill's finding that seems to imply tax reform should aim to maintain federal tax revenue at 18–19% of Gross Domestic Product (GDP).

The historical average of tax rates as a percentage of GDP in the post World War Two era is 17.7%. Thus, the current tax bill says that the total amount the federal government takes from the American people should be higher than the amount the government took during the time when the federal government was fighting the Cold War and establishing the programs of the so-called Great Society! Of course, this is reasonable only if one assumes Congress will never, or should never, consider reducing the federal government's size and scope.

H.R. 6169 is thus further proof that if one is serious about reducing taxes one must be willing to reduce federal spending in all areas. Instead of trying to ensure that the federal tax collection is set at a level to ensure a perpetual stream of revenue for the welfare-warfare state, Congress should stop spending trillions on an interventionist foreign policy, shut down unconstitutional federal bureaucracies, and begin to wind down federal welfare and entitlement programs.

While the ultimate goal of supporters of liberty is to reduce the federal government to constitutional size, the fact is that Congress need not shut down the entire welfare-warfare state to achieve meaningful tax reduction. In fact, the federal government could eliminate income taxes on individuals and still fund all of its current functions simply by reducing federal spending to Clinton-era levels!

Unfortunately, the sad fact is that neither party truly wants to cut spending consistently. Anyone who doubts my analysis should examine the hysteria over the relatively minuscule "cuts"—which are merely reductions in projected rates of spending—contained in the sequester legislation scheduled to go into effect this January. One party screams that a failure to increase military spending enough will leave America vulnerable to her enemies, while the other party cries that even minimal reductions in the rate of growth of welfare spending will create poverty of Dickensian proportions. Until this mindset changes, any efforts to reduce or eliminate federal income and other taxes will remain an effort in futility.

Mr. MARCHANT. Mr. Speaker, I rise today to support H.R. 6169, the Pathway to Job Creation through a Simpler, Fairer Tax Code Act of 2012. This bill serves as the bridge to tax simplification in 2013.

As families and businesses across America know all too well, our tax code discourages work, burdens entrepreneurship, deters savings and investment, and distorts the allocation of capital. The best growth agenda for America is not a short-term policy fix. What America needs is a clear, long-term policy path that minimizes economic uncertainty and delivers results.

H.R. 6169 does just that. This bill provides for the enactment of comprehensive tax reform next year. Taxpayers deserve a tax code that is simpler, flatter, fairer and easier. This bill isn't just a nice gesture—it's a common sense solution that, according to some economists, will create 1 million jobs in the first year.

I am proud to support, and urge my colleagues on both sides of the aisle to support, this bill that bridges tax reform for our country.

The SPEAKER pro tempore. All time for debate has expired.

AMENDMENT IN THE NATURE OF A SUBSTITUTE OFFERED BY MS. SLAUGHTER

Ms. SLAUGHTER. Mr. Speaker, I have an amendment at the desk.

The SPEAKER pro tempore. The Clerk will designate the amendment.

The text of the amendment is as follows:

Strike all after the enacting clause and insert the following:

SECTION 1. FINDINGS REGARDING COMPREHENSIVE TAX REFORM.

Congress finds that—

(1) legislation to reform the Internal Revenue Code of 1986 is both necessary and desirable, and

(2) the House of Representatives and the Senate should move quickly under regular order to proceed with a bill which—

(A) identifies revenue sources that in conjunction with targeted spending reductions will provide the long-term means to reduce the national debt significantly and make investments in national priorities such as infrastructure, education, research, and defense that are critical to future American competitiveness and job growth,

(B) adopts a rate structure that distributes the tax burden in a more progressive manner,

(C) discourages tax avoidance, including tax avoidance accomplished using entities or accounts in tax haven jurisdictions,

(D) preserves and improves those provisions of the Internal Revenue Code of 1986 that support middle class home ownership, education, retirement savings, and healthcare,

(E) repeals the alternative minimum tax (commonly known as the AMT),

(F) retains and improves refundable tax credits that encourage work and education while lifting millions of Americans out of poverty.

(G) eliminates tax breaks for businesses that move jobs and profits overseas in combination with a reduction in tax rates for American manufacturers, which are vital to innovation and job growth, and

(H) preserves and improves incentives for small business investment and growth.

The SPEAKER pro tempore. Pursuant to House Resolution 747, the gentlewoman from New York (Ms. SLAUGHTER) and a Member opposed each will control 10 minutes.

The Chair recognizes the gentlewoman from New York.

□ 1510

Ms. SLAUGHTER. Mr. Speaker, I yield myself such time as I may consume.

We all agree that the Tax Code needs to be updated and reformed—and my Democrat colleagues and I are ready to work in a bipartisan manner to accomplish that goal—but the flawed and entirely partisan priorities reflected in this majority's bill make a very bad start. Their principles seem to point in one direction: less fairness and less of the burden shouldered by the people who have the most; fewer brackets, lower top rates, lower corporate taxes, less revenue, and higher deficits.

My Democrat colleagues and I have a different vision for tax reform, a vision that is reflected in our alternative proposal today. My amendment would replace the principles found in the majority's bill with a different set of priorities for a fairer and simpler Tax Code. I would like to take a minute to outline these priorities.

First, we must identify sources of revenue that, in combination with smart and targeted spending reductions, will provide the long-term means to reduce the national debt significantly while making investments in national priorities such as infrastructure, education, research, and defense, which are critical to the future of American competitiveness and job growth.

I would note that nothing in the Republican bill says tax reform needs to lower the deficit or to even hold it level. On the contrary, there are indications that Republican tax reform would make the deficit worse. I think that they believe, along with Vice President Cheney, who memorably said, "Deficits don't matter." My Democrat colleagues and I disagree with that approach.

Second, we believe that there should be a rate structure that distributes the tax burden in a more progressive manner. We support a Tax Code that discourages tax avoidance, including the use of entities and accounts in tax haven jurisdictions, such as Swiss bank accounts or assets hidden in Bermuda or the Cayman Islands, all done simply to avoid paying United States taxes.

We believe in preserving and improving the provisions of the Tax Code that

support middle class homeownership, education, retirement savings, and health care. In addition, we agree that the time has come to repeal the alternative minimum tax, and we want to retain and improve refundable tax credits that encourage work and education while lifting millions of Americans out of poverty.

We support eliminating tax breaks for businesses that move jobs and profits overseas in combination with a reduction in tax rates for American manufacturers, which are vital to innovation and job growth—in other words, reward the people who stay here.

Finally, we want to preserve and improve incentives for small business investment and growth. These businesses are the engine of job creation, and we must do all we can to support their success.

Mr. Speaker, this Republican bill can be explained in one sentence: House Republicans want special procedures that allow them to force their rightwing legislative agenda through the Senate.

Why are we wasting time in trying to change the rules of the Senate—trying to force the other body to accept partisan Republican priorities—rather than just sitting down together and working out a bipartisan path forward?

It's a major question, I think, in this congressional term that, like others have said, is the most poorly productive in history. Our amendment would remove the flawed expedited procedures and misguided Republican principles, and it would replace them with the principles that I have laid out.

Let me end by expressing my utter disbelief at how difficult House Republicans are making it to pass the middle class tax cuts right now. They make clear they intend to hold the middle class tax cuts hostage to the tax cuts for the top 2 percent of Americans, though we agree that earnings of \$250,000 and below should not see any tax increases.

Yesterday, I offered a simple amendment that would say we would delay our departure for the August break until we got this proposal signed into law. It was defeated. Cutting taxes should not be that hard, and I hope my colleagues will join me to support my amendment and to help in our effort to create a fair and simple Tax Code that works for all Americans.

I reserve the balance of my time.

Mr. DREIER. Mr. Speaker, I rise to claim the time in opposition to the gentlewoman's amendment.

The SPEAKER pro tempore. The gentleman from California is recognized for 10 minutes.

Mr. DREIER. Mr. Speaker, I would like to begin by extending my congratulations and to associate myself with the very thoughtful remarks of my dear friend from Rochester, the distinguished ranking minority member of the Committee on Rules. As she at the beginning said, Democrats and Republicans alike agree on the need for comprehensive tax reform.

She is right on target when she says that, Mr. Speaker, and that's exactly what we're doing. The problem that we have is that the amendment that she is proposing undermines the ability for us to get that done.

Now, as I think about this issue that is before us, we have virtually everyone talking about the need to get this done. We have Democrats talking about it, and we have Republicans talking about it. We have the President of the United States talking about it. In fact, it's very interesting. As I heard my friend characterize the "misguided principles" set forth by the Republicans, I am struck by the fact that at least one of those principles has been called for by President Barack Obama. President Obama has said that we need to reduce the top corporate rate from 35 percent. He acknowledges the fact that we have the highest corporate tax rate of any nation on the face of the Earth now that Japan has very wisely reduced its top corporate rate. So what my friend from Rochester describes as "misguided" is actually one of the proposals submitted by President Obama.

So, again, talk is great. I've talked about tax reform myself for the three decades that I've been privileged to serve here. My friend has just talked about the need for tax reform, but there is a time, Mr. Speaker, when we need to step up to the plate and take action.

The Framers put into place a very, very good structure, a differentiation between the rules and operations of the House and the Senate. We know that the House of Representatives is the coffee cup into which the coffee simmers. As President Washington said so eloquently to Thomas Jefferson as they were sitting down at the Willard Hotel and were describing the Senate—Jefferson was the really smart guy, but it was Washington who was describing to Jefferson what that "saucer" is. It's where the simmering of the coffee takes place, and he said that that's what the Senate is. That was a great vision put forth by our Framers, Mr. Speaker, but there comes a time on some important issues when we need to streamline operations, expedite procedures, and that's what we're doing.

What my friend from Rochester said is absolutely right. We need to put into place comprehensive tax reform. I totally agree with that. Now let's get it done. Yes, we put forth some guidelines. We say two rates, no more than 10 or 25 percent. I mean, let's deal with the globalization issue by shifting from a worldwide to a territorial tax system. Let's do what we can to obliterate the alternative minimum tax, which we all know has impacted so many of our fellow working Americans who are struggling to make ends meet. It was never designed to do that. And as President Obama has said, let's reduce that top corporate rate.

Mr. Speaker, as we look at this issue, we can talk about tax reform until we are blue in the face, but this structure

is one that's going to actually get it done. I say very sadly that this measure that is being proposed by my friend is a measure which simply extends the talking, and it undermines the ability for us to actually take action.

Let's move ahead. Obviously, we need to make sure that we maintain the tax structure for everyone, the tax cuts for all. We did that yesterday. There is this notion of saying let's just proceed with what we all agree on, which is that we all agree on keeping taxes low for those in the middle class. Well, if we do what it is that they're saying, what we would end up doing is actually imposing a massive tax increase on job creators. So we can't come to an agreement on that because, as President Obama again has said, increasing taxes during difficult economic times is bad public policy.

So, Mr. Speaker, I urge my colleagues to vote against this measure.

With that, I reserve the balance of my time.

□ 1520

Ms. SLAUGHTER. Mr. Speaker, this afternoon, all this discussion is about priorities. As I said, we all agree the Tax Code has to be reformed, but the majority has not come to the floor today with a serious proposal to get us there.

My amendment would put us all on record in favor of the priorities of the middle class: more fairness, a simpler Tax Code, a lower deficit, and incentives to keep jobs here in the United States. I ask my colleagues to support my amendment, and I yield back the balance of my time.

Mr. DREIER. Mr. Speaker, I yield myself the balance of my time to say that I've said it all.

With that, I urge a "no" vote on my dear friend's amendment, and I yield back the balance of my time.

The SPEAKER pro tempore. Pursuant to the rule, the previous question is ordered on the bill and on the amendment offered by the gentlewoman from New York (Ms. SLAUGHTER).

The question is on the amendment offered by the gentlewoman from New York.

The question was taken; and the Speaker pro tempore announced that the noes appeared to have it.

RECORDED VOTE

Ms. SLAUGHTER. Mr. Speaker, I demand a recorded vote.

A recorded vote was ordered.

The vote was taken by electronic device, and there were—ayes 176, noes 246, not voting 8, as follows:

[Roll No. 550]

AYES—176

Ackerman	Becerra	Brady (PA)
Altmire	Berkley	Braleley (IA)
Andrews	Berman	Brown (FL)
Baca	Bishop (GA)	Butterfield
Baldwin	Bishop (NY)	Capps
Barber	Blumenauer	Capuano
Barrow	Bonamici	Carnahan
Bass (CA)	Boswell	Carney

Carson (IN)	Hochul	Polis
Castor (FL)	Holden	Price (NC)
Chandler	Holt	Quigley
Chu	Honda	Rahall
Cicilline	Hoyer	Rangel
Clarke (MI)	Israel	Reyes
Clarke (NY)	Johnson (GA)	Richardson
Clay	Johnson, E. B.	Richmond
Cleaver	Kaptur	Ross (AR)
Clyburn	Keating	Rothman (NJ)
Connolly (VA)	Kildee	Roybal-Allard
Conyers	Kind	Ruppersberger
Costello	Kucinich	Rush
Courtney	Langevin	Ryan (OH)
Critz	Larsen (WA)	Sánchez, Linda
Crowley	Larson (CT)	T.
Cuellar	Lee (CA)	Sanchez, Loretta
Cummings	Levin	Sarbanes
Davis (CA)	Lewis (GA)	Schakowsky
Davis (IL)	Loebsack	Schrader
DeFazio	Lofgren, Zoe	Schwartz
DeGette	Lowe	Scott (VA)
DeLauro	Luján	Scott, David
Deutch	Lynch	Serrano
Dicks	Maloney	Sewell
Dingell	Markey	Sherman
Doggett	Matsui	Sires
Doyle	McCarthy (NY)	Slaughter
Eardwards	McCollum	Smith (WA)
Ellison	McDermott	Speier
Engel	McGovern	Stark
Eshoo	McNerney	Sutton
Farr	Meeke	Thompson (CA)
Fattah	Michaud	Thompson (MS)
Filner	Miller (NC)	Tierney
Frank (MA)	Miller, George	Tonko
Fudge	Moore	Towns
Garamendi	Moran	Tsongas
Gonzalez	Murphy (CT)	Van Hollen
Green, Al	Nadler	Velázquez
Green, Gene	Napolitano	Visclosky
Grijalva	Neal	Walz (MN)
Gutierrez	Olver	Wasserman
Hahn	Owens	Schultz
Hanabusa	Pallone	Waters
Hastings (FL)	Pascrell	Watt
Heinrich	Pastor (AZ)	Welch
Higgins	Pelosi	Wilson (FL)
Himes	Perlmutter	Woolsey
Hinchee	Peters	Yarmuth
Hinojosa	Peterson	
Hirono	Pingree (ME)	

NOES—246

Adams	Cooper	Grimm
Aderholt	Costa	Guinta
Alexander	Cravaack	Guthrie
Amash	Crawford	Hall
Amodei	Crenshaw	Hanna
Austria	Culberson	Harper
Bachmann	Denham	Harris
Bachus	Dent	Hartzler
Barletta	DesJarlais	Hastings (WA)
Bartlett	Diaz-Balart	Hayworth
Barton (TX)	Dold	Heck
Bass (NH)	Donnelly (IN)	Hensarling
Benishek	Dreier	Herger
Berg	Duffy	Herrera Beutler
Biggert	Duncan (SC)	Huelskamp
Bilbray	Duncan (TN)	Huizenga (MI)
Bilirakis	Ellmers	Hultgren
Bishop (UT)	Emerson	Hunter
Blackburn	Farenthold	Hurt
Bonner	Fincher	Issa
Bono Mack	Fitzpatrick	Jenkins
Boren	Flake	Johnson (IL)
Boustany	Fleming	Johnson (OH)
Brady (TX)	Flores	Johnson, Sam
Brooks	Forbes	Jones
Broun (GA)	Fortenberry	Jordan
Buchanan	Fox	Kelly
Bucshon	Franks (AZ)	King (IA)
Buerkle	Frelinghuysen	King (NY)
Burgess	Gallegly	Kingston
Burton (IN)	Gardner	Kingzinger (IL)
Calvert	Garrett	Kissell
Camp	Gerlach	Kline
Campbell	Gibbs	Labrador
Canseco	Gibson	Lamborn
Cantor	Gingrey (GA)	Lance
Capito	Gohmert	Landry
Carter	Goodlatte	Lankford
Cassidy	Gosar	Latham
Chabot	Gowdy	LaTourette
Chaffetz	Granger	Latta
Coble	Graves (GA)	Lewis (CA)
Coffman (CO)	Graves (MO)	Lipinski
Cole	Griffin (AR)	LoBiondo
Conaway	Griffith (VA)	Long

Lucas	Petri	Sessions
Luetkemeyer	Pitts	Shimkus
Lummis	Platts	Shuler
Lungren, Daniel	Poe (TX)	Shuster
E.	Pompeo	Simpson
Mack	Posey	Smith (NE)
Manzullo	Price (GA)	Smith (NJ)
Marchant	Quayle	Smith (TX)
Marino	Reed	Southerland
Matheson	Rehberg	Stearns
McCarthy (CA)	Reichert	Stivers
McCaul	Renacci	Stutzman
McClintock	Ribble	Sullivan
McHenry	Rigell	Terry
McIntyre	Rivera	Thompson (PA)
McKeon	Roby	Thornberry
McKinley	Roe (TN)	Tiberi
McMorris	Rogers (AL)	Tipton
Rodgers	Rogers (KY)	Turner (NY)
Meehan	Rogers (MI)	Turner (OH)
Mica	Rohrabacher	Upton
Miller (FL)	Rokita	Walberg
Miller (MI)	Rooney	Walden
Miller, Gary	Ros-Lehtinen	Walsh (IL)
Mulvaney	Roskam	Webster
Murphy (PA)	Ross (FL)	West
Myrick	Royce	Westmoreland
Neugebauer	Runyan	Whitfield
Noem	Ryan (WI)	Wilson (SC)
Nugent	Scalise	Wittman
Nunes	Schiff	Wolf
Nunnelee	Schilling	Womack
Olson	Schmidt	Woodall
Palazzo	Schock	Yoder
Paul	Schweikert	Young (AK)
Paulsen	Scott (SC)	Young (FL)
Pearce	Scott, Austin	Young (IN)
Pence	Sensenbrenner	

NOT VOTING—8

Akin	Cohen	Jackson Lee
Black	Fleischmann	(TX)
Cardoza	Jackson (IL)	Waxman

□ 1546

Mr. LABRADOR, Mrs. SCHMIDT, Ms. HAYWORTH, Ms. GRANGER, Messrs. ROONEY, CULBERSON, and COSTA changed their vote from "aye" to "no."

Mr. TOWNS changed his vote from "no" to "aye."

So the amendment was rejected.

The result of the vote was announced as above recorded.

The SPEAKER pro tempore. The question is on the engrossment and third reading of the bill.

The bill was ordered to be engrossed and read a third time, and was read the third time.

MOTION TO RECOMMIT

Mr. BISHOP of New York. Mr. Speaker, I have a motion to recommit at the desk.

The SPEAKER pro tempore. Is the gentleman opposed to the bill?

Mr. BISHOP of New York. In its current form, I am.

The SPEAKER pro tempore. The Clerk will report the motion to recommit.

The Clerk read as follows:

Mr. Bishop of New York moves to recommit the bill H.R. 6169 to the Committee on Ways and Means with instructions to report the same back to the House forthwith with the following amendment:

In section 3(a), strike "and" at the end of paragraph (1), strike the period at the end of paragraph (2) and insert "; and", and add at the end the following:

(3) which does not repeal, reduce, or otherwise eliminate the existing deductions for mortgage interest or charitable contributions.

The SPEAKER pro tempore. The gentleman is recognized for 5 minutes.

□ 1550

Mr. BISHOP of New York. Mr. Speaker, this is the final amendment to H.R. 6169. It will not kill the bill nor will it send it back to committee. If adopted, H.R. 6169 will immediately proceed to final passage, as amended.

My amendment is simple and straightforward and is a reasonable, additional parameter to a bill, the purpose of which is to set the parameters for tax reform during the 113th Congress.

Mr. Speaker, my amendment simply preserves two of the most important, popular, and widely supported deductions in a future tax reform package to be considered under expedited procedures in the House: the mortgage interest tax deduction and the charitable contribution tax deduction.

The mortgage interest tax deduction helps millions of American families achieve that most celebrated and sought-after part of the American Dream: homeownership. Nearly every Member of this body benefited from this deduction and nearly every homeowner in our districts has utilized this critical tax deduction to buy a home for their family and become part of the larger community. In fact, 199 Members, including 114 Republicans, are cosponsors of H. Res. 25, a resolution expressing the sense of Congress that the mortgage interest tax deduction should not be restricted in any way.

I will submit for the RECORD a list of the cosponsors of H. Res. 25.

As we head home for the August work period, I urge every Member who votes against this amendment, especially those Members who are cosponsors of H. Res. 25, to return to their districts and tell their constituents, many of whom still struggle to pay their bills or to put a child through college, why they oppose protecting the mortgage interest tax deduction.

As Chairman CAMP recently suggested, it is critical that we do nothing to undermine the housing market as our economy marches toward recovery. Because the value of the mortgage interest deduction is capitalized into the price of housing, curtailing or eliminating it would reduce the value of housing across the United States, put more homeowners underwater, and take the wind out of recovery. Simply put, this Congress should not be throwing up obstacles to the American Dream.

Mr. Speaker, my amendment also seeks to preserve the charitable contribution deduction that is essential to the economic viability of thousands of organizations, both large and small, national and local, to advance important causes or provide critically needed services to our most vulnerable constituents. From the neighborhood church to the local food pantry to international organizations like the Red Cross and the Salvation Army, these organizations play a crucial role in the lives of millions of Americans as well as the international community.

We've heard many times from our Republican colleagues how charitable organizations can and should relieve the Federal Government of some of its responsibilities, especially those responsibilities of assisting the most vulnerable Americans. With thousands of families slowly regaining their footing after the housing crisis, now is not the time for Congress to make it more difficult for charitable organizations to provide meals, clothing, job training, temporary shelter, and other vital aid to our struggling neighbors.

Repealing the charitable tax contribution could result in a loss of as much as \$150 billion, or 69 percent, of annual charitable giving. By one report, private giving must already multiply more than tenfold by 2016 just to keep up with the proposed House Republican budget cuts.

If a Member votes against my amendment, I would urge that Member to go home to his or her district and visit a local food pantry or place of worship and tell their volunteers why they will need to slash their programs and reduce their outreach to the community.

Our Republican colleagues have proposed deep cuts to SNAP, to childhood nutrition programs, affordable housing, and job training. Will they now vote to create another obstacle for organizations that, by their own reckoning, should fill the void of reduced Federal investment for social programs?

My Republican colleagues can't have it both ways. The Republican budget claims that it will lower everyone's taxes in a revenue-neutral fashion by closing loopholes and capping or eliminating deductions. However, when pressed for details about which deductions they plan to cap or eliminate, they refuse to give specifics. Now is the time for specifics.

The underlying bill establishes the parameters of the upcoming tax reform debate. Will my Republican colleagues protect homeowners and the Nation's most vulnerable, or will the richest Americans enjoy another tax cut at the expense of the middle class? There is one way to find out. A vote for my amendment is a vote for protecting the middle class.

I yield back the balance of my time.

BILL SUMMARY AND STATUS

H. RES. 25

Latest Title: Expressing the sense of the Congress that the current Federal income tax deduction for interest paid on debt secured by a first or second home should not be further restricted.

Sponsor: Rep Miller, Gary G. [R-CA-42] (introduced 1/6/2011)

Cosponsors: 199

Committees: House Ways and Means

Latest Major Action: 1/6/2011 Referred to House committee. Status: Referred to the House Committee on Ways and Means.

Cosponsors, By Party [* = original cosponsor]:

Cosponsor Statistics: 199 current (includes 5 original)

Rep Andrews, Robert E. [D-NJ-1]—4/6/2011; Rep Baca, Joe [D-CA-4-3]—1/6/2011*; Rep Barrow, John [D-GA-12]—6/23/2011; Rep Bishop,

Sanford D., Jr. [D-GA-2]—1/18/2011; Rep Bordallo, Madeleine Z. [D-GU]—4/4/2011; Rep Boswell, Leonard L. [D-IA-3]—7/6/2011; Rep Braley, Bruce L. [D-IA-1]—3/31/2011; Rep Brown, Corrine [D-FL-3]—2/10/2011; Rep Capps, Lois [D-CA-23]—4/1/2011; Rep Cardoza, Dennis A. [D-CA-18]—2/10/2011; Rep Carnahan, Russ [D-MO-3]—3/3/2011; Rep Chandler, Ben [D-KY-6]—5/12/2011; Rep Christensen, Donna M. [D-VI]—5/2/2011; Rep Cicilline, David N. [D-RI-1]—2/13/2012; Rep Clay, Wm. Lacy [D-MO-1]—7/18/2012; Rep Cleaver, Emanuel [D-MO-5]—5/3/2011; Rep Connolly, Gerald E. "Gerry" [D-VA-11]—3/29/2011; Rep Costa, Jim [D-CA-20]—2/14/2011; Rep Courtney, Joe [D-CT-2]—5/23/2011.

Rep Cuellar, Henry [D-TX-28]—5/23/2011; Rep Cummings, Elijah E. [D-MD-7]—2/14/2011; Rep DeFazio, Peter A. [D-OR-4]—2/10/2011; Rep Donnelly, Joe [D-IN-2]—5/16/2012; Rep Engel, Eliot L. [D-NY-17]—5/25/2011; Rep Eshoo, Anna G. [D-CA-14]—3/31/2011; Rep Farr, Sam [D-CA-17]—2/10/2011; Rep Filner, Bob [D-CA-51]—2/10/2011; Rep Green, Al [D-TX-9]—1/12/2011; Rep Green, Gene [D-TX-29]—3/3/2011; Rep Hahn, Janice [D-CA-36]—2/28/2012; Rep Hanabusa, Colleen W. [D-HI-1]—4/6/2011; Rep Hastings, Alcee L. [D-FL-23]—5/23/2011; Rep Heinrich, Martin [D-NM-1]—5/10/2011; Rep Higgins, Brian [D-NY-27]—4/4/2011; Rep Hinchey, Maurice D. [D-NY-22]—5/12/2011; Rep Hinojosa, Rubén [D-TX-15]—1/6/2011*; Rep Hirono, Mazie K. [D-HI-2]—5/10/2011; Rep Hochul, Kathleen C. [D-NY-26]—6/20/2012; Rep Holden, Tim [D-PA-17]—6/14/2011.

Rep Holt, Rush D. [D-NJ-12]—5/2/2011; Rep Honda, Michael M. [D-CA-15]—3/29/2011; Rep Inslee, Jay [D-WA-1]—5/31/2011; Rep Israel, Steve [D-NY-2]—5/23/2011; Rep Jackson Lee, Sheila [D-TX-18]—2/10/2011; Rep Johnson, Eddie Bernice [D-TX-30]—5/23/2011; Rep Johnson, Henry C. "Hank," Jr. [D-GA-4]—3/3/2011; Rep Keating, William R. [D-MA-10]—5/23/2011; Rep Kildee, Dale E. [D-MI-5]—5/12/2011; Rep Langevin, James R. [D-RI-2]—1/24/2012; Rep Larsen, Rick [D-WA-2]—5/10/2011; Rep Lewis, John [D-GA-5]—3/29/2011; Rep Loeb sack, David [D-IA-2]—3/20/2012; Rep Lofgren, Zoe [D-CA-16]—5/12/2011; Rep Lujan, Ben Ray [D-NM-3]—2/2/2012; Rep Matheson, Jim [D-UT-2]—5/16/2012; Rep McCarthy, Carolyn [D-NY-4]—5/3/2011; Rep McGovern, James P. [D-MA-3]—6/14/2011; Rep McIntyre, Mike [D-NC-7]—3/3/2011; Rep McNerney, Jerry [D-CA-11]—2/18/2011.

Rep Meeks, Gregory W. [D-NY-6]—1/6/2011*; Rep Miller, Brad [D-NC-13]—5/23/2011; Rep Napolitano, Grace F. [D-CA-38]—2/14/2011; Rep Norton, Eleanor Holmes [D-DC]—5/2/2011; Rep Owens, William L. [D-NY-23]—12/6/2011; Rep Pallone, Frank, Jr., [D-NJ-6]—3/11/2011; Rep Pascrell, Bill, Jr., [D-NJ-8]—2/29/2012; Rep Payne, Donald M. [D-NJ-10]—5/2/2011; Rep Perlmutter, Ed [D-CO-7]—5/25/2011; Rep Rahall, Nick J., II [D-WV-3]—3/31/2011; Rep Reyes, Silvestre [D-TX-16]—5/23/2011; Rep Richardson, Laura [D-CA-37]—2/10/2011; Rep Ross, Mike [D-AR-4]—2/14/2011; Rep Roybal-Allard, Lucille [D-CA-34]—5/12/2011; Rep Rush, Bobby L. [D-IL-1]—5/23/2011; Rep Sanchez, Linda T. [D-CA-39]—3/7/2012; Rep Sanchez, Loretta [D-CA-47]—1/31/2012; Rep Schiff, Adam B. [D-CA-29]—5/10/2011; Rep Scott, David [D-GA-13]—2/10/2011; Rep Sherman, Brad [D-CA-27]—2/10/2011.

Rep Sires, Albio [D-NJ-13]—3/3/2011; Rep Slaughter, Louise McIntosh [D-NY-28]—5/23/2011; Rep Tonko, Paul [D-NY-21]—3/11/2011; Rep Towns, Edolphus [D-NY-10]—5/23/2011; Rep Waters, Maxine [D-CA-35]—3/3/2011; Rep Wu, David [D-OR-1]—4/8/2011; Rep Akin, W. Todd [R-MO-2]—5/2/2011; Rep Amodei, Mark E. [R-NV-2]—12/5/2011; Rep Austria, Steve [R-OH-7]—2/14/2011; Rep Barletta, Lou [R-PA-11]—3/3/2011; Rep Bartlett, Roscoe G. [R-MD-6]—2/10/2011; Rep Barton, Joe [R-TX-6]—4/8/2011; Rep Biggert, Judy [R-IL-13]—7/8/2011; Rep Bilbray, Brian P. [R-CA-50]—1/18/2011;

Rep Bilirakis, Gus M. [R-FL-9]—9/13/2011; Rep Bishop, Rob [R-UT-1]—5/3/2011; Rep Blackburn, Marsha [R-TN-7]—4/4/2011; Rep Brooks, Mo [R-AL-5]—5/3/2011; Rep Brown, Paul C. [R-GA-10]—11/4/2011; Rep Burgess, Michael C. [R-TX-26]—8/1/2011.

Rep Burton, Dan [R-IN-5]—3/16/2011; Rep Calvert, Ken [R-CA-44]—1/6/2011*; Rep Capito, Shelley Moore [R-WV-2]—5/23/2011; Rep Chabot, Steve [R-OH-1]—7/8/2011; Rep Chaffetz, Jason [R-UT-3]—2/10/2011; Rep Coble, Howard [R-NC-6]—4/8/2011; Rep Coffman, Mike [R-CO-6]—3/29/2011; Rep Conaway, K. Michael [R-TX-11]—2/18/2011; Rep Crawford, Eric A. "Rick" [R-AR-1]—6/14/2011; Rep Crenshaw, Ander [R-FL-4]—6/23/2011; Rep Culberson, John Abney [R-TX-7]—5/12/2011; Rep Denham, Jeff [R-CA-19]—3/31/2011; Rep Dent, Charles W. [R-PA-15]—3/31/2011; Rep Duncan, Jeff [R-SC-3]—11/2/2011; Rep Fincher, Stephen Lee [R-TN-8]—5/23/2011; Rep Fitzpatrick, Michael G. [R-PA-8]—3/16/2011; Rep Fleischmann, Charles J. "Chuck" [R-TN-3]—5/10/2011; Rep Frelinghuysen, Rodney P. [R-NJ-11]—7/6/2011; Rep Gallegly, Elton [R-CA-24]—1/12/2011; Rep Gardner, Cory [R-CO-4]—5/31/2011.

Rep Gerlach, Jim [R-PA-6]—5/23/2011; Rep Gibbs, Bob [R-OH-18]—7/28/2011; Rep Gibson, Christopher P. [R-NY-20]—5/23/2011; Rep Gingrey, Phil [R-GA-11]—3/3/2011; Rep Gohmert, Louie [R-TX-1]—6/22/2011; Rep Granger, Kay [R-TX-12]—4/6/2011; Rep Graves, Sam [R-MO-6]—5/10/2011; Rep Graves, Tom [R-GA-9]—9/8/2011; Rep Griffin Tim [R-AR-2]—2/14/2011; Rep Grimm, Michael G. [R-NY-13]—3/16/2011; Rep Guthrie, Brett [R-KY-2]—5/10/2011; Rep Hall, Ralph M. [R-TX-4]—5/23/2011; Rep Heck, Joseph J. [R-NV-3]—2/18/2011; Rep Herrera Beutler, Jaime [R-WA-3]—4/15/2011; Rep Huizenga, Bill [R-MI-2]—5/12/2011; Rep Hultgren, Randy [R-IL-14]—4/15/2011; Rep Hunter, Duncan D. [R-CA-52]—2/10/2011; Rep Johnson, Bill [R-OH-6]—5/23/2011; Rep Johnson, Timothy V. [R-IL-15]—11/14/2011; Rep King, Peter T. [R-NY-3]—4/25/2011.

Rep Kinzinger, Adam [R-IL-11]—5/23/2011; Rep Lance, Leonard [R-NJ-7]—5/23/2011; Rep Latham, Tom [R-IA-4]—8/9/2011; Rep LaTourette, Steven C. [R-OH-14]—3/3/2011; Rep LoBiondo, Frank A. [R-NJ-2]—2/10/2011; Rep Long, Billy [R-MO-7]—2/14/2011; Rep Luetkemeyer, Blaine [R-MO-9]—2/10/2011; Rep Manzullo, Donald A. [R-IL-16]—1/6/2011*; Rep Marino, Tom [R-PA-10]—5/12/2011; Rep McClintock, Tom [R-CA-4]—6/21/2011; Rep McKeon, Howard P. "Buck" [R-CA-25]—3/7/2012; Rep McKinley, David B. [R-WV-1]—1/12/2011; Rep McMorris Rodgers, Cathy [R-WA-5]—5/23/2011; Rep Meehan, Patrick [R-PA-7]—5/23/2011; Rep Miller, Jeff [R-FL-1]—1/20/2011; Rep Murphy, Tim [R-PA-18]—4/8/2011; Rep Myrick, Sue Wilkins [R-NC-9]—4/1/2011; Rep Noem, Kristi L. [R-SD]—3/31/2011; Rep Nugent, Richard [R-FL-5]—1/19/2011; Rep Nunnelee, Alan [R-MS-1]—5/23/2011.

Rep Palazzo, Steven M. [R-MS-4]—5/23/2011; Rep Paul, Ron [R-TX-14]—3/31/2011; Rep Pearce, Stevan [R-NM-2]—7/11/2011; Rep Petri, Thomas E. [R-WI-6]—5/31/2011; Rep Poe, Ted [R-TX-2]—5/10/2011; Rep Posey, Bill [R-FL-15]—1/18/2011; Rep Rehberg, Denny [R-MT]—5/12/2011; Rep Rivera, David [R-FL-25]—5/17/2012; Rep Roe, David P. [R-TN-1]—5/12/2011; Rep Rogers, Mike D. [R-AL-3J]—4/6/2011; Rep Rogers, Mike J. [R-MI-8]—3/7/2012; Rep Ros-Lehtinen, Ileana [R-FL-18]—5/23/2011; Rep Ross, Dennis [R-FL-12]—2/10/2011; Rep Royce, Edward R. [R-CA-40]—9/8/2011; Rep Runyan, Jon [R-NJ-3]—3/16/2011; Rep Scalise, Steve [R-LA-1]—5/10/2011; Rep Schilling, Robert T. [R-IL-17]—5/31/2011; Rep Schmidt, Jean [R-OH-2]—7/6/2011; Rep Scott, Austin [R-GA-8]—3/16/2011; Rep Scott, Tim [R-SC-1]—3/29/2011.

Rep Sensenbrenner, F. James, Jr. [R-WI-5]—4/6/2011; Rep Sessions, Pete [R-TX-32]—5/23/2011; Rep Shuster, Bill [R-PA-9]—5/2/2011;

Rep Smith, Christopher H. [R-NJ-4]—3/29/2011; Rep Southerland, Steve [R-FL-2]—6/14/2011; Rep Stivers, Steve [R-OH-15]—3/3/2011; Rep Terry, Lee [R-NE-2]—2/14/2011; Rep Tipton, Scott [R-CO-3]—5/10/2011; Rep Turner, Michael R. [R-OH-3]—3/3/2011; Rep Upton, Fred [R-MI-6]—5/2/2011; Rep Walberg, Tim [R-MI-7]—6/2/2011; Rep Walden, Greg [R-OR-2]—5/2/2011; Rep Walsh, Joe [R-IL-8]—5/3/2011; Rep West, Allen B. [R-FL-22]—4/6/2011; Rep Westmoreland, Lynn A. [R-GA-3]—4/15/2011; Rep Whitfield, Ed [R-KY-1]—5/23/2011; Rep Wilson, Joe [R-SC-2]—1/25/2011; Rep Wittman, Robert J. R-VA-1]—5/31/2011; Rep Young, C.W. Bill [R-FL-10]—1/25/2011; Rep Young, Don [R-AK]—3/11/2011.

Mr. DREIER. Mr. Speaker, I rise in opposition to the motion.

The SPEAKER pro tempore. The gentleman from California is recognized for 5 minutes.

Mr. DREIER. Mr. Speaker, nice try. Let's not be drawn in by this kind of gimmick. Vote "no" on the gentleman's amendment.

I yield back the balance of my time.

The SPEAKER pro tempore. Without objection, the previous question is ordered on the motion to recommit.

There was no objection.

The SPEAKER pro tempore. The question is on the motion to recommit.

The question was taken; and the Speaker pro tempore announced that the noes appeared to have it.

RECORDED VOTE

Mr. BISHOP of New York. Mr. Speaker, I demand a recorded vote.

A recorded vote was ordered.

The SPEAKER pro tempore. Pursuant to clause 9 of rule XX, the Chair will reduce to 5 minutes the minimum time for any electronic vote on the question of passage.

The vote was taken by electronic device, and there were—ayes 188, noes 235, not voting 7, as follows:

[Roll No. 551]

AYES—188

Ackerman	Costa	Heinrich
Altmire	Costello	Higgins
Andrews	Courtney	Hinches
Baca	Critz	Hinojosa
Baldwin	Crowley	Hirono
Barber	Cuellar	Hochul
Barrow	Cummings	Holden
Bass (CA)	Davis (CA)	Holt
Becerra	Davis (IL)	Honda
Berkley	DeFazio	Hoyer
Berman	DeGette	Israel
Bishop (GA)	DeLauro	Johnson (GA)
Bishop (NY)	Deutch	Johnson (E. B.)
Bonamici	Dicks	Jones
Boren	Dingell	Kaptur
Boswell	Doggett	Keating
Brady (PA)	Donnelly (IN)	Kildee
Braley (IA)	Doyle	Kind
Brown (FL)	Duncan (TN)	Kissell
Butterfield	Edwards	Kucinich
Capps	Ellison	Langevin
Capuano	Engel	Larsen (WA)
Carnahan	Eshoo	Larson (CT)
Carney	Farr	Lee (CA)
Carson (IN)	Fattah	Levin
Castor (FL)	Finer	Lewis (GA)
Chandler	Frank (MA)	Lipinski
Chu	Fudge	Loeb
Cicilline	Garamendi	Lofgren, Zoe
Clarke (MI)	Gonzalez	Lowe
Clarke (NY)	Green, Al	Lujan
Clay	Green, Gene	Lynch
Cleaver	Grijalva	Maloney
Clyburn	Gutierrez	Markey
Connolly (VA)	Hahn	Matheson
Conyers	Hanabusa	Matsui
Cooper	Hastings (FL)	McCarthy (NY)

McCollum	Quigley	Sires
McDermott	Rahall	Slaughter
McGovern	Rangel	Smith (WA)
McIntyre	Reyes	Speier
McNerney	Richardson	Stark
Meeks	Richmond	Sutton
Michaud	Ross (AR)	Thompson (CA)
Miller (NC)	Rothman (NJ)	Thompson (MS)
Miller, George	Roybal-Allard	Tierney
Moore	Ruppersberger	Tonko
Moran	Rush	Towns
Murphy (CT)	Ryan (OH)	Tsongas
Nadler	Sánchez, Linda T.	Van Hollen
Napolitano	Sanchez, Loretta	Velázquez
Neal	Sarbanes	Visclosky
Olver	Schakowsky	Walz (MN)
Owens	Schiff	Wasserman
Pallone	Schmidt	Schultz
Pascarella	Schrader	Waters
Pastor (AZ)	Schwartz	Watt
Pelosi	Scott (VA)	Waxman
Perlmutter	Scott, David	Welch
Peters	Serrano	Wilson (FL)
Peterson	Sewell	Woolsey
Pingree (ME)	Sherman	Yarmuth
Polis	Shuler	
Price (NC)		

NOES—235

Adams	Gallegly	McClintock
Aderholt	Gardner	McHenry
Alexander	Garrett	McKeon
Amash	Gerlach	McKinley
Amodei	Gibbs	McMorris
Austria	Gibson	Rodgers
Bachmann	Gingrey (GA)	Meehan
Bachus	Gohmert	Mica
Barletta	Goodlatte	Miller (FL)
Bartlett	Gosar	Miller (MI)
Barton (TX)	Gowdy	Miller, Gary
Bass (NH)	Granger	Mulvaney
Benishek	Graves (GA)	Murphy (PA)
Berg	Graves (MO)	Myrick
Biggart	Griffin (AR)	Neugebauer
Bilbray	Griffith (VA)	Noem
Bilirakis	Grimm	Nugent
Bishop (UT)	Guinta	Nunes
Blackburn	Guthrie	Nunnelee
Blumenauer	Hall	Olson
Bonner	Hanna	Palazzo
Bono Mack	Harper	Paul
Boustany	Harris	Paulsen
Brady (TX)	Hartzler	Pearce
Brooks	Hastings (WA)	Pence
Broun (GA)	Hayworth	Petri
Buchanan	Heck	Pitts
Bucshon	Hensarling	Platts
Buerkle	Herger	Poe (TX)
Burgess	Herrera Beutler	Pompeo
Burton (IN)	Himes	Posey
Calvert	Huelskamp	Price (GA)
Camp	Huizenga (MI)	Quayle
Campbell	Hultgren	Reed
Canseco	Hunter	Rehberg
Cantor	Hurt	Reichert
Capito	Issa	Renacci
Carter	Jenkins	Ribble
Cassidy	Johnson (IL)	Rigell
Chabot	Johnson (OH)	Rivera
Chaffetz	Johnson, Sam	Roby
Coble	Jordan	Roe (TN)
Coffman (CO)	Kelly	Rogers (AL)
Cole	King (IA)	Rogers (KY)
Conaway	King (NY)	Rogers (MI)
Cravaack	Kingston	Rohrabacher
Crawford	Kinzinger (IL)	Rokita
Crenshaw	Kline	Rooney
Culberson	Labrador	Ros-Lehtinen
Denham	Lamborn	Roskam
Dent	Lance	Ross (FL)
DesJarlais	Landry	Royce
Diaz-Balart	Lankford	Runyan
Dold	Latham	Ryan (WI)
Dreier	LaTourette	Scalise
Duffy	Latta	Schilling
Duncan (SC)	Lewis (CA)	Schock
Ellmers	LoBiondo	Schweikert
Emerson	Long	Scott (SC)
Farenthold	Lucas	Scott, Austin
Fincher	Luetkemeyer	Sensenbrenner
Fitzpatrick	Lummis	Sessions
Flake	Lungren, Daniel E.	Shimkus
Fleming	Mack	Shuster
Flores	Flores	Simpson
Forbes	Manzullo	Smith (NE)
Fortenberry	Marchant	Smith (NJ)
Fox	Marino	Smith (TX)
Franks (AZ)	McCarthy (CA)	Southerland
Frelinghuysen	McCauley	Stearns

Stivers
Stutzman
Sullivan
Terry
Thompson (PA)
Thornberry
Tiberi
Tipton
Turner (NY)

Turner (OH)
Upton
Walberg
Walden
Walsh (IL)
Webster
West
Westmoreland
Whitfield

Wilson (SC)
Wittman
Wolf
Womack
Woodall
Yoder
Young (AK)
Young (FL)
Young (IN)

NOT VOTING—7

Akin
Black
Cardoza

Cohen
Fleischmann
Jackson (IL)

Jackson Lee
(TX)

□ 1612

Messrs. BOREN and SHULER and Ms. HAHN changed their vote from “no” to “aye.”

So the motion to recommit was rejected.

The result of the vote was announced as above recorded.

The SPEAKER pro tempore. The question is on the passage of the bill.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

RECORDED VOTE

Mr. HASTINGS of Florida. Mr. Speaker, I demand a recorded vote.

A recorded vote was ordered.

The SPEAKER pro tempore. This will be a 5-minute vote.

The vote was taken by electronic device, and there were—ayes 232, noes 189, not voting 9, as follows:

[Roll No. 552]

AYES—232

Adams
Aderholt
Alexander
Amash
Amodel
Austria
Bachmann
Bachus
Barletta
Bartlett
Barton (TX)
Bass (NH)
Benishkek
Berg
Biggert
Bilbray
Billirakis
Bishop (UT)
Blackburn
Bonner
Bono Mack
Boustany
Brady (TX)
Brooks
Broun (GA)
Buchanan
Buechson
Buerkle
Burgess
Burton (IN)
Calvert
Camp
Canseco
Cantor
Capito
Carter
Cassidy
Chabot
Chaffetz
Coble
Coffman (CO)
Cole
Conaway
Cravaack
Crawford
Crenshaw
Culbertson
Denham
Dent
DesJarlais
Diaz-Balart
Dold

Dreier
Duffy
Duncan (SC)
Duncan (TN)
Eilmlers
Emerson
Farenthold
Fincher
Fitzpatrick
Flake
Fleming
Flores
Forbes
Fortenberry
Foxy
Franks (AZ)
Frelinghuysen
Gallegly
Gardner
Garrett
Gerlach
Gibbs
Gingrey (GA)
Gohmert
Goodlatte
Gosar
Gowdy
Granger
Graves (GA)
Graves (MO)
Griffin (AR)
Griffith (VA)
Grimm
Guinta
Guthrie
Hall
Hanna
Harper
Harris
Hartzler
Hastings (WA)
Hayworth
Heck
Hensarling
Herger
Herrera Beutler
Huelskamp
Huizenga (MI)
Hultgren
Hunter
Hurt
Issa

Jenkins
Johnson (IL)
Johnson (OH)
Johnson, Sam
Jordan
Kelly
King (IA)
King (NY)
Kingston
Kinzinger (IL)
Kline
Labrador
Lamborn
Lance
Landry
Lankford
Latham
LaTourette
Latta
Lewis (CA)
LoBiondo
Long
Lucas
Luetkemeyer
Lummis
Lungren, Daniel
E.
Mack
Manzullo
Marchant
Marino
McCarthy (CA)
McCaul
McClintock
McHenry
McKeon
McKinley
McMorris
Rodgers
Meehan
Mica
Miller (FL)
Miller (MI)
Miller, Gary
Mulvaney
Murphy (PA)
Myrick
Neugebauer
Noem
Nugent
Nunes
Nunnelee

Olson
Palazzo
Paulsen
Pearce
Pence
Petri
Pitts
Platts
Poe (TX)
Pompeo
Posey
Price (GA)
Quayle
Reed
Rehberg
Reichert
Renacci
Ribble
Rigell
Rivera
Roby
Roe (TN)
Rogers (AL)
Rogers (KY)
Rogers (MI)
Rohrabacher

Rokita
Rooney
Ros-Lehtinen
Roskam
Ross (FL)
Royce
Runyan
Ryan (WI)
Scalise
Schilling
Schmidt
Schock
Schweikert
Scott (SC)
Scott, Austin
Sensenbrenner
Sessions
Shimkus
Shuster
Simpson
Smith (NE)
Smith (NJ)
Smith (TX)
Southerland
Stearns
Stivers

Stutzman
Sullivan
Terry
Thompson (PA)
Thornberry
Tiberi
Tipton
Turner (NY)
Turner (OH)
Upton
Walberg
Walden
Walsh (IL)
Webster
West
Westmoreland
Whitfield
Wilson (SC)
Wittman
Wolf
Womack
Woodall
Yoder
Young (AK)
Young (FL)
Young (IN)

NOES—189

Ackerman
Altmire
Andrews
Baca
Baldwin
Barber
Barrow
Bass (CA)
Becerra
Berkley
Berman
Bishop (GA)
Bishop (NY)
Bonamici
Boren
Boswell
Brady (PA)
Braley (IA)
Brown (FL)
Butterfield
Capps
Capuano
Carnahan
Carney
Carson (IN)
Castor (FL)
Chandler
Chu
Cicilline
Clarke (MI)
Clarke (NY)
Clay
Cleaver
Clyburn
Connolly (VA)
Conyers
Cooper
Costa
Costello
Courtney
Critz
Crowley
Cuellar
Cummings
Davis (CA)
Davis (IL)
DeFazio
DeGette
DeLauro
Deutch
Dicks
Dingell
Doggett
Donnelly (IN)
Doyle
Edwards
Ellison
Engel
Eshoo
Farr
Fattah
Filner
Frank (MA)
Fudge

Garamendi
Gibson
Gonzalez
Green, Al
Green, Gene
Grijalva
Gutierrez
Hahn
Hanabusa
Hastings (FL)
Heinrich
Higgins
Himes
Hinchey
Hinojosa
Hirono
Hochul
Holden
Holt
Honda
Hoyer
Israel
Johnson (GA)
Johnson, E. B.
Jones
Kaptur
Keating
Kildee
Kind
Kissell
Kucinich
Langevin
Larsen (WA)
Larsen (CT)
Lee (CA)
Levin
Lewis (GA)
Lipinski
Loebsack
Lofgren, Zoe
Lowe
Lujan
Lynch
Maloney
Markey
Matheson
Matsui
McCarthy (NY)
McCollum
McDermott
McGovern
McIntyre
McNerney
Meeks
Michaud
Miller (NC)
Miller, George
Moore
Moran
Murphy (CT)
Nadler
Napolitano
Neal
Oliver

Owens
Pallone
Pascrell
Pastor (AZ)
Paul
Pelosi
Perlmutter
Peters
Peterson
Pingree (ME)
Polis
Price (NC)
Quigley
Rahall
Rangel
Reyes
Richardson
Richmond
Ross (AR)
Rothman (NJ)
Roybal-Allard
Ruppersberger
Rush
Ryan (OH)
Sanchez, Linda
T.
Sanchez, Loretta
Sarbanes
Schakowsky
Schiff
Schrader
Schwartz
Scott (VA)
Scott, David
Serrano
Sewell
Sherman
Shuler
Sires
Slaughter
Smith (WA)
Speier
Stark
Sutton
Thompson (CA)
Thompson (MS)
Tierney
Tonko
Townes
Tsongas
Van Hollen
Velázquez
Visclosky
Walz (MN)
Wasserman
Schultz
Waters
Watt
Waxman
Welch
Wilson (FL)
Woolsey
Yarmuth

NOT VOTING—9

Akin
Black
Blumenauer
Campbell

Cardoza
Cohen
Fleischmann
Jackson (IL)

Jackson Lee
(TX)

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE
The SPEAKER pro tempore (during the vote). There are 2 minutes remaining.

□ 1620

Mr. BUTTERFIELD changed his vote from “aye” to “no.”

So the bill was passed.
The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

Stated for:
Mrs. BLACK. Mr. Speaker, on rollcall No. 552 for final passage of H.R. 6169, I am not recorded because I was unavoidably detained. Had I been present, I would have voted “aye.”

The SPEAKER pro tempore. Pursuant to section 10 of House Resolution 747, H.R. 6169 is laid on the table.

AGRICULTURAL DISASTER ASSISTANCE ACT OF 2012

GENERAL LEAVE

Mr. WOODALL. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days to revise and extend their remarks and include extraneous material on H.R. 6233.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Georgia?

There was no objection.

The SPEAKER pro tempore. Pursuant to clause 1(c) of rule XIX, further consideration of the bill (H.R. 6233) to make supplemental agricultural disaster assistance available for fiscal year 2012 with the costs of such assistance offset by changes to certain conservation programs, and for other purposes, will now resume.

The Clerk read the title of the bill.

MOTION TO RECOMMIT

Mr. COSTA. Mr. Speaker, I have a motion to recommit at the desk.

The SPEAKER pro tempore (Mr. DENHAM). Is the gentleman opposed to the bill?

Mr. COSTA. I am opposed to this legislation in its current form.

The SPEAKER pro tempore. The Clerk will report the motion to recommit.

The Clerk read as follows:
Mr. Costa moves to recommit the bill H.R. 6233 to the Committee on Agriculture with instructions to report the same back to the House forthwith with the following amendments:

Page 1, beginning line 3, strike section 1 and insert the following new section:
SECTION 1. SHORT TITLE, FINDINGS, AND SENSE OF THE HOUSE OF REPRESENTATIVES.

(a) SHORT TITLE.—This Act may be cited as the “Agricultural Disaster Assistance Act of 2012”.

(b) FINDINGS.—The House of Representatives makes the following findings:

(1) Family farms and livestock producers are suffering from the worst drought facing the United States since the 1950s, and this drought affects almost every State.

(2) This Act does not help pork or poultry producers and provides only limited assistance for dairy producers.

(3) Many producers of fruits and vegetables may not have crop insurance available to