

PROVIDING FOR CONSIDERATION OF THE BILL (H.R. 4800) MAKING APPROPRIATIONS FOR AGRICULTURE, RURAL DEVELOPMENT, FOOD AND DRUG ADMINISTRATION, AND RELATED AGENCIES PROGRAMS FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2015, AND FOR OTHER PURPOSES; PROVIDING FOR CONSIDERATION OF THE BILL (H.R. 4457) TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO PERMANENTLY EXTEND INCREASED EXPENSING LIMITATIONS, AND FOR OTHER PURPOSES; AND PROVIDING FOR CONSIDERATION OF THE BILL (H.R. 4453) TO AMEND THE INTERNAL REVENUE CODE OF 1986 TO MAKE PERMANENT THE REDUCED RECOGNITION PERIOD FOR BUILT IN GAINS OF S CORPORATIONS

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JUNE 10, 2014.—Referred to the House Calendar and ordered to be printed

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Mr. BURGESS, from the Committee on Rules,  
submitted the following

## R E P O R T

[To accompany H. Res. 616 ]

The Committee on Rules, having had under consideration House Resolution 616, by a record vote of 7 to 4, report the same to the House with the recommendation that the resolution be adopted.

### SUMMARY OF PROVISIONS OF THE RESOLUTION

The resolution provides for consideration of H.R. 4800, the Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2015, under a modified-open rule. The resolution provides one hour of general debate equally divided and controlled by the chair and ranking minority member of the Committee on Appropriations. The resolution waives all points of order against consideration of the bill. The resolution waives points of order against provisions in the bill for failure to comply with clause 2 of rule XXI. The resolution provides that after general debate the bill shall be considered for amendment under the five-minute rule. During consideration of the bill for amendment: (1) amendments shall be debatable for 10 minutes equally divided and controlled by the proponent and an opponent and shall not be subject to amendment; and (2) no pro forma amendment shall be in order except that the chair and ranking minority member of the Committee on Appropriations or their respective designees may offer up to 10 pro forma amendments each at any point for the purpose of debate. Under the rules of the House the bill shall be read

for amendment by paragraph. The resolution authorizes the Chair to accord priority in recognition to Members who have pre-printed their amendments in the Congressional Record. The resolution provides one motion to recommit with or without instructions.

Section 2 of the resolution provides for consideration of H.R. 4457, the America's Small Business Tax Relief Act of 2014, under a closed rule. The resolution provides one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means. The resolution waives all points of order against consideration of the bill. The resolution provides that the amendment in the nature of a substitute recommended by the Committee on Ways and Means, as modified by the amendment printed in this report, shall be considered as adopted and the bill, as amended, shall be considered as read. The resolution waives all points of order against provisions in the bill, as amended. The resolution provides one motion to recommit with or without instructions.

Section 3 of the resolution provides for consideration of H.R. 4453, Permanent S Corporation Built-in Gains Recognition Period Act of 2014, under a closed rule. The resolution provides one hour of debate equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means. The resolution waives all points of order against consideration of the bill. The resolution provides that an amendment in the nature of a substitute consisting of the text of Rules Committee Print 113-46 shall be considered as adopted and the bill, as amended, shall be considered as read. The resolution waives all points of order against provisions in the bill, as amended. The resolution provides one motion to recommit with or without instructions.

#### EXPLANATION OF WAIVERS

The waiver of all points of order against consideration of H.R. 4800 includes a waiver of clause 4(c) of rule XIII, which prohibits consideration of a general appropriations bill reported by the Committee on Appropriations from being considered in the House until the third calendar day on which printed hearings of the Committee on Appropriations thereon have been available to Members.

The resolution includes a waiver of points of order against provisions in H.R. 4800 for failure to comply with clause 2 of rule XXI, which prohibits unauthorized appropriations or legislative provisions in an appropriations bill. The waiver is necessary because the bill contains unauthorized appropriations and legislative provisions included in the bill.

The waiver of all points of order against consideration of H.R. 4457 includes a waiver of the following:

- section 306 of the Congressional Budget Act of 1974, which prohibits consideration of legislation within the jurisdiction of the Committee on the Budget unless referred to or reported by the Budget Committee; and
- section 311 of the Congressional Budget Act of 1974, which prohibits consideration of legislation that would cause revenues to be less than the level of total revenues for the first fiscal year or for the total of that first fiscal year and the ensuing fiscal years for which allocations are provided.

Although the resolution waives all points of order against provisions in H.R. 4457, as amended, the Committee is not aware of any points of order. The waiver is prophylactic in nature.

The waiver of all points of order against consideration of H.R. 4453 includes a waiver of the following:

- section 306 of the Congressional Budget Act of 1974, which prohibits consideration of legislation within the jurisdiction of the Committee on the Budget unless referred to or reported by the Budget Committee; and
- section 311 of the Congressional Budget Act of 1974, which prohibits consideration of legislation that would cause revenues to be less than the level of total revenues for the first fiscal year or for the total of that first fiscal year and the ensuing fiscal years for which allocations are provided.

Although the resolution waives all points of order against provisions in H.R. 4453, as amended, the Committee is not aware of any points of order. The waiver is prophylactic in nature.

#### COMMITTEE VOTES

The results of each record vote on an amendment or motion to report, together with the names of those voting for and against, are printed below:

##### *Rules Committee record vote No. 139*

Motion by Mr. McGovern to report open rules for H.R. 4800, H.R. 4457, and H.R. 4453. Defeated: 4–7

| Majority Members             | Vote | Minority Members              | Vote |
|------------------------------|------|-------------------------------|------|
| Ms. Foxx .....               | Nay  | Ms. Slaughter .....           | Yea  |
| Mr. Bishop of Utah .....     | Nay  | Mr. McGovern .....            | Yea  |
| Mr. Cole .....               | Nay  | Mr. Hastings of Florida ..... | Yea  |
| Mr. Woodall .....            | Nay  | Mr. Polis .....               | Yea  |
| Mr. Nugent .....             | Nay  |                               |      |
| Mr. Webster .....            | Nay  |                               |      |
| Ms. Ros-Lehtinen .....       |      |                               |      |
| Mr. Burgess .....            | Nay  |                               |      |
| Mr. Sessions, Chairman ..... |      |                               |      |

##### *Rules Committee record vote No. 140*

Motion by Ms. Foxx to report the rule. Adopted: 7–4

| Majority Members             | Vote | Minority Members              | Vote |
|------------------------------|------|-------------------------------|------|
| Ms. Foxx .....               | Yea  | Ms. Slaughter .....           | Nay  |
| Mr. Bishop of Utah .....     | Yea  | Mr. McGovern .....            | Nay  |
| Mr. Cole .....               | Yea  | Mr. Hastings of Florida ..... | Nay  |
| Mr. Woodall .....            | Yea  | Mr. Polis .....               | Nay  |
| Mr. Nugent .....             | Yea  |                               |      |
| Mr. Webster .....            | Yea  |                               |      |
| Ms. Ros-Lehtinen .....       |      |                               |      |
| Mr. Burgess .....            | Yea  |                               |      |
| Mr. Sessions, Chairman ..... |      |                               |      |

#### SUMMARY OF THE AMENDMENT TO H.R. 4457 CONSIDERED AS ADOPTED

1. Camp (MI): Excludes from the Statutory PAYGO scorecards the budgetary impacts of permanently extending current tax policy, which ensures that permanent enactment of current tax policy will not trigger a sequester under Statutory PAYGO.

TEXT OF AMENDMENT TO H.R. 4457 CONSIDERED AS ADOPTED

Add at the end the following new section:

**SEC. 3. BUDGETARY EFFECTS.**

(a) **STATUTORY PAY-AS-YOU-GO SCORECARDS.**—The budgetary effects of this Act shall not be entered on either PAYGO scorecard maintained pursuant to section 4(d) of the Statutory Pay-As-You-Go Act of 2010.

(b) **SENATE PAYGO SCORECARDS.**—The budgetary effects of this Act shall not be entered on any PAYGO scorecard maintained for purposes of section 201 of S. Con. Res. 21 (110th Congress).

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