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{ REPORT  
113-723

## REPORT ON THE LEGISLATIVE AND OVERSIGHT ACTIVITIES

OF THE

## COMMITTEE ON WAYS AND MEANS

DURING THE

113TH CONGRESS



JANUARY 2, 2015.—Committed to the Committee of the Whole House on  
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COMMITTEE ON WAYS AND MEANS

ONE HUNDRED THIRTEENTH CONGRESS

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**LETTER OF TRANSMITTAL**

U.S. HOUSE OF REPRESENTATIVES,  
COMMITTEE ON WAYS AND MEANS,  
*Washington, DC, January 2, 2015.*

Hon. KAREN HAAS,  
*Office of the Clerk,*  
*House of Representatives, Washington, DC.*

DEAR MS. HAAS: I am herewith transmitting, pursuant to House Rule XI, clause 1(d), the report of the Committee on Ways and Means on its legislative and oversight activities during the 113th Congress.

Sincerely,

DAVE CAMP,  
*Chairman.*



## CONTENTS

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	Page
Transmittal Letter .....	III
Foreword .....	VII
I. Legislative Activity Review .....	1
A. Legislative Review of Tax, Trust Fund, and Pension Issues .....	1
B. Legislative Review of Trade Issues .....	23
C. Legislative Review of Health Issues .....	39
D. Legislative Review of Human Resources Issues .....	44
E. Legislative Review of Social Security Issues .....	51
F. Legislative Review of Debt Issues .....	56
G. Legislative Review of Multi-Jurisdictional Issues .....	57
II. Oversight Activity Review .....	63
A. Oversight Agenda .....	63
B. Actions Taken and Recommendations Made With Respect To Oversight Plan .....	69
C. Oversight Letters Issued by the Committee on Ways & Means .....	108
D. Subpoenas Issued by the Committee on Ways and Means .....	121
Appendix I. Jurisdiction of the Committee on Ways and Means .....	122
Appendix II. Historical Note .....	143
Appendix III. Statistical Review of the Activities of the Committee on Ways and Means .....	149
Appendix IV. Chairmen of the Committee on Ways and Means and Member- ship of the Committee from the 1st through the 113th Congresses .....	153



## FOREWORD

Clause 1(d) of Rule XI of the Rules of the House, regarding the Rules of procedure for committees, contains a requirement that each committee prepare a report summarizing its activities. The 104th Congress added subsections on legislative and oversight activities, including a summary comparison of oversight plans and eventual recommendations and actions. The full text of the amended Rule follows:

*(d)(1) Not later than January 2 of each year, a committee shall submit to the House a report on the activities of that committee.*

*(2) Such report shall include—*

*(A) separate sections summarizing the legislative and oversight activities of that committee under this rule and rule X during the applicable period;*

*(B) in the case of the first such report in each Congress, a summary of the oversight plans submitted by the committee under clause 2(d) of rule X; submitted by the committee under clause 2(d) of Rule X;*

*(C) a summary of the actions taken and recommendations made with respect to the oversight plans specified in subdivision (B);*

*(D) a summary of any additional oversight activities undertaken by that committee and any recommendations made or actions taken thereon; and*

*(E) a delineation of any hearings held pursuant to clauses 2(n), (o), or (p) of this rule.*

*(3) After an adjournment sine die of a regular session of a Congress, or after December 15, whichever occurs first, the chair of a committee may file the report described in subparagraph (1) with the Clerk at any time and without approval of the committee, provided that—*

*(A) a copy of the report has been available to each member of the committee for at least seven calendar days; and*

*(B) the report includes any supplemental, minority, or additional views submitted by a member of the committee.*

The jurisdiction of the Committee on Ways and Means during the 113th Congress is provided in Rule X, clause 1(t), as follows:

*(t) Committee on Ways and Means.*

*(1) Customs revenue, collection districts, and ports of entry and delivery.*

*(2) Reciprocal trade agreements.*

*(3) Revenue measures generally.*

*(4) Revenue measures relating to insular possessions.*

- (5) *Bonded debt of the United States, subject to the last sentence of clause 4(f).*
- (6) *Deposit of public monies.*
- (7) *Transportation of dutiable goods.*
- (8) *Tax exempt foundations and charitable trusts.*
- (9) *National social security (except health care and facilities programs that are supported from general revenues as opposed to payroll deductions and except work incentive programs).*

The general oversight responsibilities of the committee are set forth in clause 2 of Rule X. The 104th Congress also added the requirement in clause 2 of Rule X that each standing committee submit its oversight plans for each Congress. The text of the Rule, in pertinent part, follows:

2. (a) *The various standing committees shall have general oversight responsibilities as provided in paragraph (b) in order to assist the House in—*

(1) *its analysis, appraisal, and evaluation of—*

(A) *the application, administration, execution, and effectiveness of Federal laws; and*

(B) *conditions and circumstances that may indicate the necessity or desirability of enacting new or additional legislation; and*

(2) *its formulation, consideration, and enactment of changes in Federal laws, and of such additional legislation as may be necessary or appropriate.*

(b)(1) *In order to determine whether laws and programs addressing subjects within the jurisdiction of a committee are being implemented and carried out in accordance with the intent of Congress and whether they should be continued, curtailed, or eliminated, each standing committee (other than the Committee on Appropriations) shall review and study on a continuing basis—*

(A) *the application, administration, execution, and effectiveness of laws and programs addressing subjects within its jurisdiction;*

(B) *the organization and operation of Federal agencies and entities having responsibilities for the administration and execution of laws and programs addressing subjects within its jurisdiction;*

(C) *any conditions or circumstances that may indicate the necessity or desirability of enacting new or additional legislation addressing subjects within its jurisdiction (whether or not a bill or resolution has been introduced with respect thereto); and*

(D) *future research and forecasting on subjects within its jurisdiction.*

(2) *Each committee to which subparagraph (1) applies having more than 20 members shall establish an oversight subcommittee, or require its subcommittees to conduct oversight in their respective jurisdictions, to assist in carrying out its responsibilities under this clause. The establishment of an oversight subcommittee does not limit the responsi-*

*bility of a subcommittee with legislative jurisdiction in carrying out its oversight responsibilities.*

*(c) Each standing committee shall review and study on a continuing basis the impact or probable impact of tax policies affecting subjects within its jurisdiction as described in clauses 1 and 3.*

*(d)(1) Not later than February 15 of the first session of a Congress, each standing committee shall, in a meeting that is open to the public and with a quorum present, adopt its oversight plan for that Congress. Such plan shall be submitted simultaneously to the Committee on Oversight and Government Reform and to the Committee on House Administration. In developing its plan each committee shall, to the maximum extent feasible—*

*(A) consult with other committees that have jurisdiction over the same or related laws, programs, or agencies within its jurisdiction with the objective of ensuring maximum coordination and cooperation among committees when conducting reviews of such laws, programs, or agencies and include in its plan an explanation of steps that have been or will be taken to ensure such coordination and cooperation;*

*(B) review specific problems with Federal rules, regulations, statutes, and court decisions that are ambiguous, arbitrary, or nonsensical, or that impose severe financial burdens on individuals;*

*(C) give priority consideration to including in its plan the review of those laws, programs, or agencies operating under permanent budget authority or permanent statutory authority;*

*(D) have a view toward ensuring that all significant laws, programs, or agencies within its jurisdiction are subject to review every 10 years;*

*(E) have a view toward insuring against duplication of Federal programs; and*

*(F) include proposals to cut or eliminate programs, including mandatory spending programs, that are inefficient, duplicative, outdated, or more appropriately administered by State or local governments.*

To carry out its work during the 113th Congress, the Committee on Ways and Means has six standing Subcommittees, as follows:

Subcommittee on Trade;  
 Subcommittee on Oversight;  
 Subcommittee on Health;  
 Subcommittee on Social Security;  
 Subcommittee on Human Resources; and  
 Subcommittee on Select Revenue Measures.

The membership of the six Subcommittees of the Committee on Ways and Means in the 113th Congress is as follows:

## SUBCOMMITTEE ON TRADE

DEVIN NUNES, California, *Chairman*

KEVIN BRADY, Texas	CHARLES B. RANGEL, New York
DAVID G. REICHERT, Washington	RICHARD E. NEAL, Massachusetts
VERN BUCHANAN, Florida	JOHN B. LARSON, Connecticut
ADRIAN SMITH, Nebraska	EARL BLUMENAUER, Oregon
AARON SCHOCK, Illinois	RON KIND, Wisconsin
LYNN JENKINS, Kansas	
CHARLES BOUSTANY, JR., Louisiana	
PETER J. ROSKAM, Illinois	

## SUBCOMMITTEE ON SOCIAL SECURITY

SAM JOHNSON, Texas, *Chairman*

PATRICK TIBERI, Ohio	XAVIER BECERRA, California
TIM GRIFFIN, Arkansas	LLOYD DOGGETT, Texas
JIM RENACCI, Ohio	MIKE THOMPSON, California
AARON SCHOCK, Illinois	ALLYSON SCHWARTZ, Pennsylvania
MIKE KELLY, Pennsylvania	
KEVIN BRADY, Texas	

## SUBCOMMITTEE ON OVERSIGHT

CHARLES BOUSTANY, JR. Louisiana, *Chairman*

DIANE BLACK, Tennessee	JOHN LEWIS, Georgia
LYNN JENKINS, Kansas	JOSEPH CROWLEY, New York
KENNY MARCHANT, Texas	DANNY K. DAVIS, Illinois
TOM REED, New York	LINDA SANCHEZ, California
ERIK PAULSEN, Minnesota	
MIKE KELLY, Pennsylvania	

## SUBCOMMITTEE ON HEALTH

KEVIN BRADY, Texas, *Chairman*

SAM JOHNSON, Texas	JIM McDERMOTT, Washington
PAUL RYAN, Wisconsin	MIKE THOMPSON, California
DEVIN NUNES, California	RON KIND, Wisconsin
PETER J. ROSKAM, Illinois	EARL BLUMENAUER, Oregon
JIM GERLACH, Pennsylvania	BILL PASCRELL, JR., New Jersey
TOM PRICE, Georgia	
VERN BUCHANAN, Florida	
ADRIAN SMITH, Nebraska	

## SUBCOMMITTEE ON HUMAN RESOURCES

DAVID G. REICHERT, Washington, *Chairman*

TODD YOUNG, Indiana	LLOYD DOGGETT, Texas
MIKE KELLY, Pennsylvania	JOHN LEWIS, Georgia
TIM GRIFFIN, Arkansas	JOSEPH CROWLEY, New York
JIM RENACCI, Ohio	DANNY K. DAVIS, Illinois
TOM REED, New York	
CHARLES BOUSTANY, JR., Louisiana	

## SUBCOMMITTEE ON SELECT REVENUE MEASURES

PATRICK J. TIBERI, Ohio, *Chairman*

ERIK PAULSEN, Minnesota	RICHARD E. NEAL, Massachusetts
KENNY MARCHANT, Texas	JOHN LARSON, Connecticut
JIM GERLACH, Pennsylvania	ALYSON SCHWARTZ, Pennsylvania
AARON SCHOCK, Illinois	LINDA SANCHEZ, California
TOM REED, New York	
TODD YOUNG, Indiana	

The Committee on Ways and Means submits its report on its legislative and oversight activities for the 113th Congress pursuant to the above stated provisions of the Rules of the House. Section I of

the report describes the Committee's legislative activities, divided into seven sections as follows: Legislative Review of Tax, Trust Fund, and Pension Issues; Legislative Review of Trade Issues; Legislative Review of Health Issues; Legislative Review of Human Resources Issues; Debt; and Legislative Review of Multi-Jurisdictional Issues.

Section II of the report describes the Committee's oversight activities. It includes a copy of the Committee's Oversight Agenda, adopted on February 15, 2013, along with a description of actions taken and recommendations made with respect to the oversight plan. The report then discusses additional Committee oversight activities, and any recommendations or actions taken as a result.

Finally, the report includes four appendices with Committee information. Appendix I is an expanded discussion of the Jurisdiction of the Committee on Ways and Means along with a revised listing and explanation of blue slip resolutions and points of order under House Rule XXI 5(a). Appendix II is a brief Historical Note on the origins of the Committee; Appendix III is a Statistical Review of the Activities of the Committee on Ways and Means; and Appendix IV is a listing of the Chairmen and Membership of the Committee from the 1st–113th Congresses.



## Union Calendar No. 554

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### REPORT ON THE LEGISLATIVE AND OVERSIGHT ACTIVITIES OF THE COMMITTEE ON WAYS AND MEANS DURING THE ONE HUNDRED THIRTEENTH CONGRESS

JANUARY 2, 2015.—Committed to the Committee of the Whole House on the State of the Union and ordered to be printed

Mr. CAMP, from the Committee on Ways and Means,  
submitted the following

## R E P O R T

### I. LEGISLATIVE ACTIVITY REVIEW

#### A. LEGISLATIVE REVIEW OF TAX, TRUST FUND, AND PENSION ISSUES

##### 1. BILLS ENACTED INTO LAW DURING THE 113TH CONGRESS

##### *a. Amending the Internal Revenue Code of 1986 to Include Vaccines Against Seasonal Influenza Within the Definition of Taxable Vaccines (P.L. 113-15)*

On February 4, 2013, Representative Jim Gerlach introduced H.R. 475, a bill to amend the Internal Revenue Code of 1986 to include vaccines against seasonal influenza within the definition of taxable vaccines. On June 18, 2013, the House passed the bill under suspension of the rules by voice vote. On June 19, 2013, the Senate passed the bill without amendment by voice vote. On June 25, 2013, the President signed the bill into law.

H.R. 475 modified the excise tax that funds the National Vaccine Injury Compensation Program to cover any FDA-approved and CDC-recommended vaccine against seasonal influenza. Under prior law, with respect to flu vaccines, the excise tax applied only to any trivalent (i.e., three-strain) vaccine against influenza.

##### *b. Renaming Section 219(c) of the Internal Revenue Code of 1986 as the Kay Bailey Hutchison Spousal IRA (P.L. 113-22)*

On June 6, 2013, Representative Sam Johnson and seven cosponsors introduced H.R. 2289, a bill to rename section 219(c) of the Internal Revenue Code of 1986 as the Kay Bailey Hutchison Spousal

IRA. On June 25, 2013, the House passed the bill under suspension of the rules by voice vote. On July 11, 2013, the Senate passed the bill without amendment by unanimous consent. On July 25, 2013, the President signed the bill into law.

H.R. 2289 renamed a provision of the Internal Revenue Code (IRC section 219(c))—which provides a special rule for spousal individual retirement arrangements (IRAs)—as the “Kay Bailey Hutchison Spousal IRA.”

*c. The “Fallen Firefighters Assistance Tax Clarification Act of 2013” (P.L. 113–63)*

On November 12, 2013, Representative Louise Slaughter introduced H.R. 3458, a bill to allow public charities to make payments to firefighters who were injured, or the families of firefighters who were killed, as a result of an ambush that occurred in Webster, New York on December 24, 2012. On December 12, 2013, the House considered the bill under unanimous consent and passed it without objection. On December 13, 2013, the Senate passed the bill without amendment pursuant to a unanimous consent agreement. On December 20, 2013, the President signed the bill into law.

H.R. 3458 deemed any payments from a public charity, regardless of its exempt purpose, to any firefighter injured as a result of that ambush, or to the spouse or any dependent of any firefighter who died as a result of that ambush, as consistent with that organization’s basis for tax-exempt status as long as such payments are made in good faith using a reasonable and objective formula that is consistently applied. The tax rules modified by this legislation generally prohibit a tax-exempt organization from distributing funds in a way that does not further that organization’s exempt purpose.

*d. The “Philippines Charitable Giving Assistance Act” (P.L. 113–92)*

On December 12, 2013, Representative Eric Swalwell and twelve cosponsors introduced H.R. 3771, a bill to accelerate the income tax benefits for charitable cash contributions for the relief of victims of the Typhoon Haiyan in the Philippines. On March 24, 2014, the House passed the bill under suspension of the rules by voice vote. On March 25, 2014, the Senate passed the bill without amendment by unanimous consent. On March 25, 2014, the President signed the bill into law.

H.R. 3771 deemed any contribution made after the date of enactment, March 25, 2014, for relief of victims in areas affected by Typhoon Haiyan, as being made on December 31, 2013 for the purposes of making those contributions deductible under section 170 of the Internal Revenue Code of 1986.

*e. The “Gabriella Miller Kids First Research Act” (P.L. 113–94)*

On May 16, 2013, Representative Gregg Harper and 15 cosponsors introduced H.R. 2019, a bill to eliminate taxpayer financing of presidential campaigns and party conventions (the rules for which are contained in the Internal Revenue Code) and reprogram savings to provide for a 10-year pediatric research initiative through the Common Fund administered by the National Institutes of Health (NIH). On December 11, 2013, the House passed the bill,

as amended, under suspension of the rules by a vote of 295–103. On March 11, 2014, the Senate passed the bill without amendment by unanimous consent. On April 3, 2014, the President signed the bill into law.

H.R. 2019, renamed the “Gabriella Miller Kids First Research Act,” authorized a ten-year, \$126 million pediatric research initiative through NIH, funded by eliminating funding from the Presidential Election Campaign Fund to the presidential nominating conventions. The taxpayer check-off and other related Internal Revenue Code provisions remain in force under the version of the legislation that was enacted into law.

*f. The “Cooperative and Small Employer Charity Pension Flexibility Act” (P.L. 113–97)*

On March 18, 2014, Representative Susan Brooks and one cosponsor introduced H.R. 4275, a bill to amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1986 to modify certain rules applicable to cooperative and small employer charity pension plans. On March 24, 2014, the House passed the bill under suspension of the rules by voice vote. On March 25, 2014, the Senate passed the bill without amendment by unanimous consent. On April 7, 2014, the President signed the bill into law.

H.R. 4275 modified the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1986 to establish new funding rules for certain multiple-employer defined benefit pension (DB) plans, referred to as Cooperative and Small Employer Charity (CSEC) plans.

*g. The “Water Resources Reform and Development Act of 2013” (P.L. 113–121)*

On September 11, 2013, Transportation and Infrastructure Committee Chairman Bill Shuster and three cosponsors introduced H.R. 3080, a bill to reauthorize and reform certain Federal water resources and infrastructure programs that are primarily under the jurisdiction of that committee. On October 17, 2013, and October 18, 2013, Chairman Camp and Chairman Shuster exchanged letters acknowledging the jurisdiction of the Ways and Means Committee on the bill’s tax-related provision. On October 21, 2013, the Transportation and Infrastructure Committee reported the bill (H. Rep. 113–246, Part I), as amended, and several other committees—including the Ways and Means Committee—were discharged. On October 23, 2013, the House passed the bill, as amended, under a rule by a vote of 417–3. On October 31, 2013, the Senate passed an amendment in the nature of a substitute to the bill—reflecting the text of S. 601, related legislation that had previously passed the Senate by a vote of 83–14 on May 15, 2013—by unanimous consent and requested a conference with the House. On November 14, 2013, the House passed by unanimous consent a motion disagreeing to the Senate amendment and agreeing to a conference. On May 15, 2014, the conference report (H. Rept. 113–449) was filed. On May 20, 2014, the House agreed to the conference report under suspension of the rules by a vote of 412–4, and on May 22, 2014, the Senate agreed to the conference report by a vote of 91–

7. On June 3, 2014, the President signed the conference report into law.

H.R. 3080 reauthorized and reformed certain Federal water resources and infrastructure programs that are primarily under the jurisdiction of the Transportation and Infrastructure Committee. The tax-related provision in the bill amended the Internal Revenue Code to modify the expenditure authority for the Harbor Maintenance Trust Fund.

*h. The “Tribal General Welfare Exclusion Act of 2014” (P.L. 113–168)*

On August 2, 2013, Representative Devin Nunes introduced H.R. 3043, a bill to amend the Internal Revenue Code of 1986 to clarify the treatment of general welfare benefits provided by Indian tribes. On September 16, 2014, the House passed the bill under suspension of the rules by voice vote. On September 18, 2014, the Senate passed the bill without amendment by unanimous consent. On September 26, 2014, the President signed the bill into law.

H.R. 3043 generally deemed payments or services made under an Indian tribal program to be an Indian general welfare benefit exempt from taxable income (provided certain guidelines are met and such payments do not discriminate among members of a tribe), effectively codifying recent administrative guidance in this area.

*i. The “Preventing Sex Trafficking and Strengthening Families Act” (P.L. 113–183)*

On June 26, 2014, Chairman Camp introduced H.R. 4980, a bill to prevent and address sex trafficking of children in foster care, to extend and improve adoption incentives, and to improve international child support recovery. For a detailed summary of the legislative history of H.R. 4980 and of the Human Resources-related provisions of the bill, see Part ID, section 1.

H.R. 4980 contained one tax-related provision: Sec. 301(e) of the law provided for the collection of past-due child support from Federal tax refunds. For information on a related provision that passed the House as part of separate legislation, see section 2e.

*j. H.R. 2591, To amend certain provisions of the FAA Modernization and Reform Act of 2012 (P.L. 113–243)*

On June 28, 2013, Representative Michael Grimm and six cosponsors introduced H.R. 2591, a bill to amend certain provisions of the FAA Modernization and Reform Act of 2012. On December 11, 2014, by unanimous consent, the Committee was discharged and the bill was passed without objection. On December 13, 2014, the Senate passed the bill without amendment by unanimous consent. On December 18, 2014, the President signed the bill into law.

As enacted, H.R. 2591 would extend the period for filing a claim for refund of an overpayment of tax resulting from receipt of payments from certain retirement accounts to qualified airline employees in commercial airline bankruptcy cases, and make modifications to definitions within the FAA Modernization and Reform Act of 2012.

*k. H.R. 3608, The “Grand Portage Band Per Capita Adjustment Act” (P.L. 113–290)*

On November 21, 2013, Representative Richard Nolan introduced H.R. 3608, a bill to amend the Act of October 19, 1973, concerning taxable income to members of the Grand Portage Band of Lake Superior Chippewa Indians. On September 18, 2014, the Committee on Natural Resources marked up the bill and ordered it favorably reported by unanimous consent, and on November 17, 2014, the report (H. Rept. 113–625, Part I) was filed. On November 17, 2014, Chairman Camp and Natural Resources Committee Chairman Doc Hastings exchanged letters regarding the provisions of the bill within the jurisdiction of the Committee on Ways and Means. On November 17, 2014, the Committee on Ways and Means and the Committee on the Judiciary were discharged. On November 17, 2014, the House passed the bill under suspension of the rules by voice vote. On December 16, 2014, the Senate passed the bill without amendment by unanimous consent. On December 19, 2014, the President signed the bill into law.

As enacted, H.R. 3608 would exclude funds paid by Minnesota to members of the Grand Portage Band of Lake Superior Chippewa Indians, pursuant to the agreements of such Band to voluntarily restrict tribal rights to hunt and fish in territory ceded under the Treaty of September 30, 1854, from: (1) Federal or state income taxes; or (2) use in denying or reducing a member’s benefits under the Social Security Act or, except for payments in excess of \$2,000, a federal or federally-assisted program.

*l. H.R. 3979, The “Carl Levin and Howard P. ‘Buck’ McKeon National Defense Authorization Act for Fiscal Year 2015” (P.L. 113–291)*

On January 31, 2014, Representative Lou Barletta introduced H.R. 3979, then titled the “Protecting Volunteer Firefighters and Emergency Responders Act,” a bill to amend the Internal Revenue Code of 1986 to ensure that emergency services volunteers are not taken into account as employees under the shared responsibility requirements contained in the Patient Protection and Affordable Care Act. On February 4, 2014, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 37–0, and on February 25, 2014, the report (H. Rept. 113–360) was filed. On March 11, 2014, the House passed the bill under suspension of the rules by a vote of 410–0. On April 7, 2014, the Senate passed the bill with an amendment (related to unemployment insurance benefits) by a vote of 59–38. On December 4, 2014, the House approved a motion to concur in the Senate amendment with an amendment (related to reauthorization of national defense programs) by a vote of 300–119. On December 12, 2014, the Senate agreed to the House amendment to the Senate amendment by a vote of 89–11. On December 19, 2014, the President signed the bill into law.

As originally passed by the House on March 11, 2014, H.R. 3979 would have amended the definition of “full-time employee” in Internal Revenue Code section 4980H to ensure that qualified volunteers, including voluntary firefighters and emergency responders, are not counted for purposes of determining the number of full-time employees or full-time equivalents at a given employer under the

employer mandate imposed by the Patient Protection and Affordable Care Act of 2010 (P.L. 111–148). As passed by the Senate on April 7, 2014, H.R. 3979 would have extended emergency unemployment benefits through May 31, 2014 (without the original House-passed language related to the treatment of volunteer firefighters and emergency responders under the employer mandate). As enacted, H.R. 3979 reauthorized national defense programs (without the original House-passed language related to the treatment of volunteer firefighters and emergency responders under the employer mandate). As enacted, H.R. 3979 reauthorized national defense programs (without the original House-passed language related to the treatment of volunteer firefighters and emergency responders under the employer mandate).

*m. H.R. 5771, The “Tax Increase Prevention Act of 2014” (P.L. 113–295)*

On December 1, 2014, Chairman Camp introduced H.R. 5771, a bill to amend the Internal Revenue Code of 1986 to extend certain expiring provisions and make technical corrections, and for other purposes. On December 3, 2014, the House passed the bill under a rule by a vote of 378–46. On December 16, 2014, the Senate passed the bill without amendment by a vote of 76–16. On December 19, 2014, the President signed the bill into law.

As passed by the House, H.R. 5771 would generally extend for one year (generally through December 31, 2014) a series of expired or expiring tax provisions affecting individuals and businesses and would make various technical corrections to recently enacted tax laws. Pursuant to the rule (H. Res. 766), in the engrossment of H.R. 5771, the text of H.R. 647 was added to the end of H.R. 5771, and pursuant to H. Con. Res. 124—which was agreed to in the House and Senate by unanimous consent on December 10, 2014, and December 16, 2014, respectively—in the enrollment of the bill, the short title of the pertinent division was amended to read, the “‘Stephen Beck, Jr., Achieving a Better Life Experience Act of 2014’ or the ‘Stephen Beck, Jr., ABLE Act of 2014.’” Thus, as passed by the House and subsequently enacted, H.R. 5771 would also establish tax-advantaged ABLE accounts, providing individuals with disabilities a savings vehicle for disability-related expenses, and would include various provisions offsetting the budgetary effects of these ABLE accounts. For further information on H.R. 647, see Part IG, section 1e.

2. TAX RELIEF AND OTHER PROPOSALS DURING THE 113TH CONGRESS

*a. H.R. 4, The “Jobs for America Act”*

On September 15, 2014, Chairman Camp and four cosponsors introduced H.R. 4, a bill to make revisions to Federal law to improve the conditions necessary for economic growth and job creation, and for other purposes. On September 18, 2014, the House passed the bill under a rule by a vote of 253–163. For further information on related provisions included in H.R. 5771, which was enacted into law on December 19, 2014, see section 1m.

As passed by the House, H.R. 4 would restore and make permanent several previously expired tax provisions, modify several health care-related tax provisions, modify existing financial serv-

ices regulations governing small business, streamline the government regulatory oversight of small businesses generally, and modify several natural resources-related regulations. The tax-related provisions of H.R. 4 would: define full-time employees as those employed at least 40 hours per week for purposes of the employer mandate imposed under the Affordable Care Act (P.L. 111–148 and P.L. 111–152) (for further information on a related provision included in H.R. 2575, see section 2j); exempt veterans enrolled in health care provided through the VA or TRICARE from being counted as part of the 50 full-time employee threshold for providing insurance under the ACA’s employer mandate (for further information on a related provision included in H.R. 3474, see section 2u); repeal the medical device excise tax (for further information on a related provision included in a House-passed version of H.J. Res. 59, see Part IG, section 1b); and restore and make permanent several tax provisions that expired on December 31, 2013, including the research credit (for further information on a related provision included in H.R. 4438, see section 2aa), increased small business expensing limits (for further information on a related provision included in H.R. 4457, see section 2dd), the reduced built-in gains recognition period for S corporations (for further information on a related provision included in H.R. 4453, see section 2bb), basis adjustment rules for S corporations making charitable contributions (for further information on a related provision included in H.R. 4454, see section 2cc), and bonus depreciation (for further information on a related provision included in H.R. 4718, see section 2hh).

*b. H.R. 7, The “No Taxpayer Funding for Abortion and Abortion Insurance Full Disclosure Act of 2014”*

On May 14, 2013, Representative Christopher Smith and 95 cosponsors introduced H.R. 7, a bill to prohibit taxpayer-funded abortions. On January 15, 2014, the House Committee on the Judiciary ordered the bill favorably reported, and on January 23, 2014, the report (H. Rept. 113–332, Part I) was filed. On January 28, 2014, the House passed the bill under a rule by a vote of 227–188, with one Member voting present.

As passed by the House, H.R. 7 would generally prevent taxpayer funds from being used for abortion-related costs. The tax-related provisions of H.R. 7 would generally disallow ACA Exchange subsidies with respect to plans that offer abortion coverage and would generally disallow ACA small business tax credits for small businesses purchasing for their employees health insurance plans that offer abortion coverage. These proposed restrictions would not apply to abortions in the case of rape, incest, or preserving the life of the mother, or to the treatment of any infection, injury, disease, or disorder resulting from an abortion.

*c. H.R. 45, Repealing the Patient Protection and Affordable Care Act and Health Care-related Provisions in the Health Care and Education Reconciliation Act of 2010*

On January 3, 2013, Representative Michelle Bachmann introduced H.R. 45, a bill to repeal the Patient Protection and Affordable Care Act and health care-related provisions in the Health Care and Education Reconciliation Act of 2010. On May 16, 2013,

the House passed the bill, as amended, under a rule by a vote of 229–195.

As passed by the House, H.R. 45 would repeal the Patient Protection and Affordable Care Act of 2010 (P.L. 111–148) and the health care provisions of the Health Care and Education Reconciliation Act of 2010 (P.L. 111–152), including the tax provisions contained in those two laws.

*d. H.R. 1814, The “EACH Act”*

On April 26, 2013, Representative Aaron Schock and 44 cosponsors introduced H.R. 1814, a bill to amend section 5000A of the Internal Revenue Code of 1986 to provide an additional religious exemption from the individual health coverage mandate. On March 11, 2014, the House passed the bill under suspension of the rules by voice vote.

As passed by the House, H.R. 1814 would amend the Internal Revenue Code of 1986 to allow an additional exemption, based on religious objection, from the individual mandate imposed by the Patient Protection and Affordable Care Act of 2010 (P.L. 111–148).

*e. H.R. 1896, The “International Child Support Recovery Improvement Act of 2013”*

On May 8, 2013, Representative Dave Reichert introduced H.R. 1896, a bill to ensure that the United States can comply fully with the obligations of the Hague Convention of 23 November 2007 on the International Recovery of Child Support and Other Forms of Family Maintenance, and for other purposes. For a detailed summary of the legislative history of H.R. 1896 and of the Human Resources-related provisions of the bill, see Part ID, section 2b.

As passed by the House, H.R. 1896 contains one tax-related provision: Sec. 2(e) of the bill would provide for the collection of past-due child support from Federal tax refunds. For information on a related provision that was enacted into law as part of separate legislation, see section 1i.

*f. H.R. 2009, The “Keep the IRS Off Your Health Care Act of 2013”*

On May 16, 2013, Representative Tom Price and 30 cosponsors introduced H.R. 2009, a bill to prohibit the Department of the Treasury from implementing or enforcing the Patient Protection and Affordable Care Act or the Health Care and Education Reconciliation Act of 2010. On August 2, 2013, the House passed the bill under a rule by a vote of 232–185.

As passed by the House, H.R. 2009 would prohibit the Secretary of the Treasury, or any delegate of the Secretary, from implementing or enforcing any provisions of or amendments made by the Patient Protection and Affordable Care Act (P.L. 111–148) or the Health Care and Education Reconciliation Act of 2010 (P.L. 111–152).

*g. H.R. 2530, The “Taxpayer Transparency and Efficient Audit Act”*

On June 27, 2013, Representative Peter Roskam introduced H.R. 2530, a bill to improve transparency and efficiency with respect to audits and communications between taxpayers and the Internal Revenue Service (IRS). On February 25, 2014, the House passed the bill under suspension of the rules by voice vote.

As passed by the House, H.R. 2530 would require the IRS to provide written correspondence to taxpayers within 30 days of receiving correspondence from a taxpayer or disclosing taxpayer information to a governmental entity, and would require written explanation when an audit has taken more than one year to complete.

*h. H.R. 2531, The “Protecting Taxpayers from Intrusive IRS Requests Act”*

On June 27, 2013, Representative Peter Roskam introduced H.R. 2531, a bill to prohibit the Internal Revenue Service (IRS) from asking taxpayers about their religious, political, or social beliefs. On February 25, 2014, the House passed the bill under suspension of the rules by voice vote.

As passed by the House, H.R. 2531 would prohibit the IRS from asking any taxpayer any question regarding their religious, political, or social beliefs.

*i. H.R. 2565, The “STOP IRS Act”*

On June 27, 2013, Representative Jim Renacci—along with 30 cosponsors—introduced H.R. 2565, a bill to amend the Internal Revenue Service Restructuring and Reform Act of 1998 (P.L. 105–206) to provide for the termination of employment of employees of the Internal Revenue Service who take certain official actions for political purposes. On July 31, 2013, the House passed the bill under suspension of the rules by voice vote.

As passed by the House, H.R. 2565 would expand the list of violations for which an IRS employee may be immediately terminated, with appeal only to the IRS Commissioner, to include performing, delaying, or failing to perform (or threatening to perform, delay, or fail to perform) any official action (including any audit) with respect to a taxpayer for purpose of extracting personal gain or benefit or for a political purpose.

*j. H.R. 2575, The “Save American Workers Act of 2014”*

On June 28, 2013, Todd Young and 111 cosponsors introduced H.R. 2575, a bill to amend the Internal Revenue Code of 1986 to repeal the 30-hour threshold for classification as a full-time employee for purposes of the employer mandate in the Patient Protection and Affordable Care Act (P.L. 111–148) and replace it with 40 hours. On February 4, 2014, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 23–14, and on March 26, 2014, the report (H. Rept. 113–386) was filed. On April 3, 2014, the House passed the bill under a rule by a vote of 248–179. For further information on a related provision included in H.R. 4, a bill that also passed the House, see section 2a.

As passed by the House, H.R. 2575 would, for purposes of the employer mandate, define full-time employees as those employed 40 hours a week or more.

*k. H.R. 2667, The “Authority for Mandate Delay Act”*

On July 11, 2013, Representative Tim Griffin—along with Chairman Camp and 22 other cosponsors—introduced H.R. 2667, a bill to delay until 2015 the application of the employer mandate and related reporting requirements enacted as part of the Patient Protection and Affordable Care Act of 2010. On July 2, 2013, the De-

partment of the Treasury had announced that the employer mandate and the related reporting requirements would not be enforced until 2015. On July 17, 2013, the House passed the bill under a rule by a vote of 264–161. Pursuant to the rule (H. Res. 300), in the engrossment of H.R. 2668, the text of H.R. 2667 was added to the end of H.R. 2668, and H.R. 2667 was laid on the table. For further information on H.R. 2668, see section 2l.

As passed by the House, H.R. 2667 would effectively codify the Administration’s July 2, 2013, announcement delaying until 2015 the enforcement of the employer mandate and related reporting requirements enacted under the Patient Protection and Affordable Care Act of 2010 (P.L. 111–148).

*l. H.R. 2668, The “Fairness for American Families Act”*

On July 11, 2013, Representative Todd Young—along with Chairman Camp and 22 other cosponsors—introduced H.R. 2668, a bill to delay until 2015 the application of the individual mandate enacted as part of the Patient Protection and Affordable Care Act of 2010. On July 17, 2013, the House passed the bill, as amended, under a rule by a vote of 251–174.

As passed by the House, H.R. 2668 would delay until 2015 the application of the individual mandate enacted as part of the Patient Protection and Affordable Care Act of 2010 (P.L. 111–148), which generally requires an individual to maintain minimum essential health insurance coverage or pay a tax. Pursuant to the rule (H. Res. 300), in the engrossment of H.R. 2668, the text of H.R. 2667 was added to the end of H.R. 2668, and H.R. 2667 was laid on the table. Thus, as passed by the House, H.R. 2668 would also effectively codify the Administration’s July 2, 2013, announcement delaying until 2015 the enforcement of the employer mandate and related reporting requirements enacted under the Patient Protection and Affordable Care Act of 2010. For further information on H.R. 2667, see section 2k.

*m. H.R. 2768, The “Taxpayer Bill of Rights Act of 2013”*

On July 22, 2013, Representative Peter Roskam introduced H.R. 2768, a bill to require the Commissioner of the Internal Revenue Service (IRS) to ensure that IRS employees are familiar with and act in accordance with certain taxpayer rights. On July 31, 2013, the House passed the bill, as amended, under suspension of the rules by voice vote.

As passed by the House, H.R. 2768 would require the IRS Commissioner to ensure that IRS employees are familiar with and act in accordance with certain taxpayer rights, including the right to be informed, to be assisted, to be heard, to pay no more than the correct amount of tax, to an appeal, to certainty, to privacy, to confidentiality, to representation, and to a fair and just tax system.

*n. H.R. 2769, The “Stop Playing on Citizens’ Cash (SPOCC) Act”*

On July 22, 2013, Representative Peter Roskam introduced H.R. 2769, a bill to prohibit the Internal Revenue Service (IRS) from holding any conference until the Department of the Treasury’s Inspector General for Tax Administration (TIGTA) submits to Congress a report certifying that the IRS has implemented certain

TIGTA recommendations. On July 31, 2013, the House passed the bill, as amended, under suspension of the rules by voice vote.

As passed by the House, H.R. 2769 would prohibit the IRS from holding any conference until TIGTA submits to Congress a report certifying that the IRS has implemented all recommendations set forth in TIGTA's report titled "Review of the August 2010 Small Business/Self-Employed Division's Conference in Anaheim, California" and describing such implementation.

*o. H.R. 2807, The "Conservation Easement Incentive Act of 2014"*

On July 24, 2013, Representative Jim Gerlach and 134 cosponsors introduced H.R. 2807, a bill to amend the Internal Revenue Code of 1986 to make permanent the special rule for contributions of qualified conservation contributions. On May 29, 2014, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 23–14, and on June 26, 2014, the report (H. Rept. 113–494) was filed. Under the provisions of a rule (H. Res. 670), the text of H.R. 2807, along with the text of several other bills, was included in the text of H.R. 4719 as considered and passed by the House on July 17, 2014. For further information on H.R. 4719, see section 2ii. For further information on a related provision included in H.R. 5806, a bill that the House failed to pass under suspension of the rules, see section 2nn. For further information on a related provision included in H.R. 5771, which was enacted into law on December 19, 2014, see section 1m.

As reported by the Committee, H.R. 2807 would restore and make permanent the tax treatment of contributions of conservation easements.

*p. H.R. 3134, The "Charitable Giving Extension Act"*

On September 19, 2013, Mike Kelly introduced H.R. 3134, a bill to amend the Internal Revenue Code of 1986 to allow charitable contributions made by an individual after the close of the taxable year, but before the tax return due date, to be treated as made in such taxable year. On May 29, 2014, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 23–12, and on June 26, 2014, the report (H. Rept. 113–495) was filed. Under the provisions of a rule (H. Res. 670), the text of H.R. 3134, along with the text of several other bills, was included in the text of H.R. 4719 as considered and passed by the House on July 17, 2014. For further information on H.R. 4719, see section 2ii.

As reported by the Committee, H.R. 3134 would generally allow taxpayers to deduct charitable contributions made between January 1 and April 15 of a particular year on the tax return for the preceding year.

*q. H.R. 3205, The "Promoting Adoption and Legal Guardianship for Children in Foster Care Act"*

On September 27, 2013, Chairman Camp—along with Ranking Member Sander Levin, Human Resources Subcommittee Chairman Dave Reichert, and Human Resources Subcommittee Ranking Member Lloyd Doggett—introduced H.R. 3205, a bill to extend and improve an adoption incentives program under the jurisdiction of the Human Resources Subcommittee. For a detailed summary of

the legislative history of H.R. 3205 and of the Human Resources-related provisions of the bill, see Part ID, section 1c.

As passed by the House, H.R. 3205 contains one tax-related provision. Sec. 301 of the bill would require States that are owed unemployment compensation debt meeting certain criteria to ensure recovery of such debt through a Federal tax refund offset. Currently, states are permitted—but not required—to take such actions to ensure recovery of unemployment compensation debt. For a separate measure containing a related provision that was enacted into law, see Part IG, Section 1b.

*r. H.R. 3350, The “Keep Your Health Plan Act of 2013”*

On October 28, 2013, Energy and Commerce Committee Chairman Fred Upton—along with 29 cosponsors—introduced H.R. 3350, a bill to permit health insurance issuers to continue to offer for sale during 2014 current individual health insurance coverage in satisfaction of the requirements of the individual mandate established under the Patient Protection and Affordable Care Act of 2010. On November 13 and 14, 2013, Chairman Camp and Chairman Upton exchanged letters regarding the provisions of the bill within the jurisdiction of the Committee on Ways and Means. On November 15, 2013, the House passed the bill under a rule by a vote of 261–157.

As passed by the House, H.R. 3350 would allow health insurance issuers that have in effect health insurance coverage in the individual market as of January 1, 2013, to continue offering such coverage for sale during 2014 outside of a health care exchange established under the Patient Protection and Affordable Care Act of 2010 (P.L. 111–148). The legislation would treat such coverage as a grandfathered health plan for purposes of satisfying that law’s individual mandate, which generally requires an individual to maintain minimum essential health insurance coverage or pay a tax.

*s. H.R. 3362, The “Exchange Information Disclosure Act”*

On October 29, 2013, Representative Lee Terry and one cosponsor introduced H.R. 3362, a bill to amend the Patient Protection and Affordable Care Act to require transparency in the operation of American Health Benefit Exchanges. On January 16, 2014, the House passed the bill under a rule by a vote of 259–154.

As passed by the House, H.R. 3362 would amend the Patient Protection and Affordable Care Act of 2010 (P.L. 111–148) to require the Secretary of Health and Human Services to expand information reporting requirements related to the health care Exchanges.

*t. H.R. 3393, The “Student and Family Tax Simplification Act”*

On October 30, 2013, Representative Diane Black and Representative Danny Davis introduced H.R. 3393, a bill to amend the Internal Revenue Code of 1986 to consolidate certain tax benefits for educational expenses, and for other purposes. On June 25, 2014, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 22–13, and on July 17, 2014, the report (H. Rept. 113–526) was filed. On July 24, 2014, the House passed the bill under a rule by a vote of 227–187.

As passed by the House, H.R. 3393 would consolidate certain tax benefits for educational expenses, modify and make permanent the

American Opportunity Tax Credit, and expand the exclusion of Pell Grants from gross income. Pursuant to the rule (H. Res. 680), in the engrossment of H.R. 3393, the text of H.R. 4935 was added to the end of H.R. 3393, and H.R. 4935 was laid on the table. Thus, as passed by the House, H.R. 3993 would also eliminate the marriage penalty in the child tax credit, provide an inflation-adjustment for the credit amount and the phaseout thresholds in the child credit, and require a Social Security Number to claim the refundable portion of the child credit. For further information on H.R. 4935, see section 2jj.

*u. H.R. 3474, The “Hire More Heroes Act of 2014”*

On November 13, 2013, Representative Rodney Davis introduced H.R. 3474, a bill to amend the Internal Revenue Code of 1986 to allow employers to exempt employees with health coverage under TRICARE or the Veterans Administration from being taken into account for purposes of the employer mandate under the Patient Protection and Affordable Care Act. On March 11, 2014, the House passed the bill under suspension of the rules by a vote of 406–1. On May 15, 2014, the Senate failed to invoke cloture on a proposed substitute amendment (related to an extension of certain expired tax provisions) by a vote of 53–40, and on May 15, 2014, the cloture motion on the measure was withdrawn by unanimous consent. For further information on a related provision included in H.R. 4, a bill that also passed the House, see section 2a.

As passed by the House, H.R. 3474 would exempt veterans who have medical coverage under TRICARE or the Veterans Administration from counting towards the 50–employee threshold for purposes of the employer mandate under the Patient Protection and Affordable Care Act (P.L. 111–148).

*v. H.R. 3522, The “Employee Health Care Protection Act of 2013”*

On November 18, 2013, Representative Bill Cassidy introduced H.R. 3522, a bill to authorize health insurance issuers to continue to offer for sale current group health insurance coverage in satisfaction of the minimum essential health insurance coverage requirement, and for other purposes. On July 29, 2014, the Committee on Energy and Commerce marked up the bill and ordered it favorably reported by a vote of 27–20, and on September 8, 2014, the report (H. Rept. 113–580, Part I) was filed and the Ways and Means Committee was discharged. On September 10, 2014, Chairman Camp and Energy and Commerce Committee Chairman Fred Upton exchanged letters regarding the provisions of the bill within the jurisdiction of the Committee on Ways and Means. On September 11, 2014, the House passed the bill under a rule by a vote of 247–167.

As passed by the House, H.R. 3522 would allow a health insurance issuer with health insurance coverage in effect in the group market on any date during 2013 to continue to offer that coverage through 2018 outside of a health care Exchange established under the Patient Protection and Affordable Care Act of 2010 (P.L. 111–148).

w. *H.R. 3865, The “Stop Targeting of Political Beliefs by the IRS Act of 2014”*

On January 14, 2014, Chairman Camp introduced H.R. 3865, a bill to prohibit the Internal Revenue Service from modifying the standard for determining whether an organization is operated exclusively for the promotion of social welfare for purposes of section 501(c)(4) of the Internal Revenue Code of 1986. On February 11, 2014, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 23–13, and on February 18, 2014, the report (H. Rept. 113–353) was filed. On February 26, 2014, the House passed the bill under a rule by a vote of 243–176.

As passed by the House, H.R. 3865 would prevent any regulatory change to the standards and definitions for determining whether an organization is operated exclusively for the promotion of social welfare for purposes of Section 501(c)(4) of the Internal Revenue Code of 1986 as they were in effect on January 1, 2010.

x. *H.R. 4118, The “SIMPLE Fairness Act”*

On February 28, 2014, Representative Lynn Jenkins and 8 cosponsors introduced H.R. 4118, a bill to amend the Internal Revenue Code of 1986 to delay the implementation of the penalty for failure to comply with the individual health insurance mandate. On March 5, 2014, the House passed the bill under a rule by a vote of 250–160.

As passed by the House, H.R. 4118 would delay until 2015 the implementation of the penalty for failure to comply with the individual mandate imposed under the Patient Protection and Affordable Care Act of 2010 (P.L. 111–148).

y. *H.R. 4414, The “Expatriate Health Coverage Clarification Act of 2014”*

On April 7, 2014, Representative John Carney and 20 cosponsors introduced H.R. 4414, a bill to clarify the treatment under the Patient Protection and Affordable Care Act of health plans in which expatriates are the primary enrollees, and for other purposes. On April 9, 2014, the House failed to pass the bill under suspension of the rules by a vote of 257–159 (with two-thirds of Members voting in the affirmative required). On April 29, 2014, the House passed the bill under a rule by a vote of 268–150. For a related provision that was enacted into law as part of H.R. 83, see Part IG, section 1d.

As passed by the House, H.R. 4414 would exempt expatriate health plans, employers acting as sponsors of such plans, and health insurance issuers providing coverage under such plans from the health care coverage requirements of the Patient Protection and Affordable Care Act of 2010 (P.L. 111–148) and the Health Care and Education Reconciliation Act of 2010 (P.L. 111–152) (collectively, the ACA) and would deem expatriate health coverage to be minimum essential coverage for purposes of fulfilling the requirements imposed by the ACA’s individual mandate.

z. *H.R. 4429, The “Permanent Active Financing Exception Act of 2014”*

On April 8, 2014, Representative Pat Tiberi and 14 cosponsors introduced H.R. 4429, a bill to amend the Internal Revenue Code

of 1986 to permanently extend the subpart F exception for active financing income. On April 29, 2014, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 21–14, and on May 2, 2014, the report (H. Rept. 113–427) was filed. For further information on a related provision included in H.R. 5771, which was enacted into law on December 19, 2014, see section 1m.

As reported by the Committee, H.R. 4429 would restore and make permanent the expired exception from subpart F for the tax treatment of the income of a controlled foreign corporation that is derived from active financing.

*aa. H.R. 4438, The “American Research and Competitiveness Act of 2014”*

On April 9, 2014, Representative Kevin Brady and 8 cosponsors introduced H.R. 4438, a bill to amend the Internal Revenue Code of 1986 to simplify and make permanent the research credit. On April 29, 2014, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 22–12, and on May 2, 2014, the report (H. Rept. 113–431) was filed. On May 9, 2014, the House passed the bill under a rule by a vote of 274–131. For further information on a related provision included in H.R. 4, a bill that also passed the House, see section 2a. For further information on a related provision included in H.R. 5771, which was enacted into law on December 19, 2014, see section 1m.

As passed by the House, H.R. 4438 would restore, modify, and make permanent a simplified research and development tax credit.

*bb. H.R. 4453, The “S Corporation Permanent Tax Relief Act of 2014”*

On April 10, 2014, Representative Dave Reichert and one cosponsor introduced H.R. 4453, a bill to amend the Internal Revenue Code of 1986 to make permanent the reduced recognition period for built-in gains of S corporations. On April 29, 2014, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 21–13, and on May 2, 2014, the report (H. Rept. 113–429) was filed. Under the provisions of a rule (H. Res. 616), the text of H.R. 4453 was amended to include the text of H.R. 4454 prior to consideration of H.R. 4454 by the House. For further information on H.R. 4454, see section 2cc. On June 12, 2014, the House passed the bill as amended under the rule by a vote of 263–155. For further information on related provisions included in H.R. 4, a bill that also passed the House, see section 2a. For further information on related provisions included in H.R. 5771, which was enacted into law on December 19, 2014, see section 1m.

As passed by the House, H.R. 4453 would restore and make permanent the reduced five-year recognition period for built-in gains of S corporations, and would make permanent a temporary rule regarding basis adjustments to stock of S corporations making charitable contributions of property.

*cc. H.R. 4454, The “Permanent S Corporation Charitable Contributions Act of 2014”*

On April 10, 2014, Representative Dave Reichert and one cosponsor introduced H.R. 4454, a bill to amend the Internal Revenue

Code of 1986 to make permanent certain rules regarding basis adjustments to stock of S corporations making charitable contributions of property. On April 29, 2014, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 21–14, and on May 2, 2014, the report (H. Rept. 113–430) was filed. Under the provisions of a rule (H. Res. 616), the text of H.R. 4453 was amended to include the text of H.R. 4454 prior to consideration of H.R. 4453 by the House. For further information on H.R. 4453, see section 2bb. For further information on a related provision included in H.R. 4, a bill that also passed the House, see section 2a. For further information on a related provision included in H.R. 5771, which was enacted into law on December 19, 2014, see section 1m.

As reported by the Committee, H.R. 4454 would restore and make permanent a temporary rule regarding basis adjustments to stock of S Corporations making charitable contributions of property.

*dd. H.R. 4457, The “America’s Small Business Tax Relief Act of 2014”*

On April 10, 2014, Representative Pat Tiberi and 6 cosponsors introduced H.R. 4457, a bill to amend the Internal Revenue Code of 1986 to permanently extend increased expensing limitations, and for other purposes. On April 29, 2014, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 21–14, and on May 2, 2014, the report (H. Rept. 113–432) was filed. On June 12, 2014, the House passed the bill under a rule by a vote of 272–144. For further information on a related provision included in H.R. 4, a bill that also passed the House, see section 2a. For further information on a related provision included in H.R. 5771, which was enacted into law on December 19, 2014, see section 1m.

As passed by the House, H.R. 4457 would restore, modify, and make permanent expanded small business expensing under Section 179 of the Internal Revenue Code of 1986.

*ee. H.R. 4464, The “Permanent CFC Look-Through Act of 2014”*

On April 10, 2014, Representative Charles Boustany and 10 cosponsors introduced H.R. 4464, a bill to amend the Internal Revenue Code of 1986 to make permanent the look-through treatment of payments between related controlled foreign corporations. On April 29, 2014, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 22–14, and on May 2, 2014, the report (H. Rept. 113–428) was filed. For further information on a related provision included in H.R. 5771, which was enacted into law on December 19, 2014, see section 1m.

As reported by the Committee, H.R. 4464 would restore and make permanent the expired exception from subpart F for income from dividends, interest, rents, and royalties accrued by one controlled foreign corporation from a related controlled foreign corporation.

*ff. H.R. 4619, The “Permanent IRA Charitable Contribution Act of 2014”*

On May 8, 2014, Representative Aaron Schock and one cosponsor introduced H.R. 4619, a bill to amend the Internal Revenue Code of 1986 to make permanent the rule allowing certain tax-free distributions from individual retirement accounts for charitable purposes. On May 29, 2014, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 23–14, and on June 26, 2014, the report (H. Rept. 113–496) was filed. Under the provisions of a rule (H. Res. 670), the text of H.R. 4619, along with the text of several other bills, was included in the text of H.R. 4719 as considered and passed by the House on July 17, 2014. For further information on H.R. 4719, see section 2ii. For further information on a related provision included in H.R. 5806, a bill that the House failed to pass under suspension of the rules, see section 2nn. For further information on a related provision included in H.R. 5771, which was enacted into law on December 19, 2014, see section 1m.

As reported by the Committee, H.R. 4619 would restore and make permanent the expired tax treatment of certain charitable contributions made from individual retirement accounts.

*gg. H.R. 4691, The “Private Foundation Excise Tax Simplification Act of 2014”*

On May 20, 2014, Representative Erik Paulsen and one cosponsor introduced H.R. 4691, a bill to amend the Internal Revenue Code of 1986 to modify the tax rate for excise tax on investment income of private foundations. On May 29, 2014, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 23–10, and on June 26, 2014, the report (H. Rept. 113–497) was filed. Under the provisions of a rule (H. Res. 670), the text of H.R. 4691, along with the text of several other bills, was included in the text of H.R. 4719 as considered and passed by the House on July 17, 2014. For further information on H.R. 4719, see section 2ii.

As reported by the Committee, H.R. 4691 would modify the excise tax on private foundations to be a flat 1-percent tax.

*hh. H.R. 4718, To amend the Internal Revenue Code of 1986 to modify and make permanent bonus depreciation*

On May 22, 2014, Representative Pat Tiberi and 18 cosponsors introduced H.R. 4718, a bill to amend the Internal Revenue Code of 1986 to modify and make permanent bonus depreciation. On May 29, 2014, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 23–11, and on July 3, 2014, the report (H. Rept. 113–509) was filed. On July 11, 2014, the House passed the bill under a rule by a vote of 258–160. For further information on a related provision included in H.R. 4, a bill that also passed the House, see section 2a. For further information on a related provision included in H.R. 5771, which was enacted into law on December 19, 2014, see section 1m.

As passed by the House, H.R. 4718 would restore, modify, and make permanent 50% bonus depreciation.

*ii. H.R. 4719, The “America Gives More Act of 2014”*

On May 22, 2014, Representative Tom Reed and one cosponsor introduced H.R. 4719, the “Fighting Hunger Incentive Act of 2014,” a bill to amend the Internal Revenue Code of 1986 to permanently extend and expand the charitable deduction for contributions of food inventory. On May 29, 2014, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 23–13, and on June 26, 2014, the report (H. Rept. 113–498) was filed. Under the provisions of a rule (H. Res. 670), the text of H.R. 4719 as reported by the Committee on Ways and Means was amended to include the text of H.R. 2807 (for further information, see section 2o), H.R. 3134 (for further information, see section 2p), H.R. 4619 (for further information, see section 2ff), and H.R. 4691 (for further information, see section 2gg). On July 17, 2014, the House passed the bill, as amended, under a rule by a vote of 277–130. For further information on related provisions included in H.R. 5806, a bill that the House failed to pass under suspension of the rules, see section 2nn. For further information on related provisions included in H.R. 5771, which was enacted into law on December 19, 2014, see section 1m.

As originally introduced, H.R. 4719 would restore and make permanent the expired tax treatment of donations of food inventory. As passed by the House, H.R. 4719—as renamed the “America Gives More Act”—would restore and make permanent the expired tax treatment of donations of food inventory, contributions of conservation easements, and charitable contributions made from individual retirement accounts. The House-passed bill would also modify the excise tax on private foundations to be a flat 1 percent tax and allow taxpayers to deduct charitable contributions made between January 1 and April 15 on the tax return of the preceding year.

*jj. H.R. 4935, The “Child Tax Credit Improvement Act of 2014”*

On June 23, 2014, Representative Lynn Jenkins and 3 cosponsors introduced H.R. 4935, a bill to amend the Internal Revenue Code of 1986 to make improvements to the child tax credit. On June 25, 2014, the Committee marked up the bill and ordered it favorably reported, as amended, by a vote of 22–15, and on July 17, 2014, the report (H. Rept. 113–527) was filed. On July 25, 2014, the House passed the bill under a rule by a vote of 237–173. Pursuant to the rule (H. Res. 680), in the engrossment of H.R. 3393, the text of H.R. 4935 was added to the end of H.R. 3393, and H.R. 4935 was laid on the table. For further information on H.R. 3393, see section 2t.

As reported by the Committee, H.R. 4935 would eliminate the marriage penalty in the child tax credit and provide an inflation-adjustment for the credit amount and the phaseout thresholds in the child credit. As passed by the House, H.R. 4935 would eliminate the marriage penalty in the child tax credit, provide an inflation-adjustment for the credit amount and the phaseout thresholds in the child credit, and require a Social Security Number to claim the refundable portion of the child credit.

*kk. H.R. 5418, To prohibit officers and employees of the Internal Revenue Service from using personal email accounts to conduct official business*

On September 9, 2014, Representative Charles Boustany introduced H.R. 5418, a bill to prohibit officers and employees of the Internal Revenue Service from using personal email accounts to conduct official business. On September 16, 2014, the House passed the bill under suspension of the rules by voice vote.

As passed by the House, H.R. 5418 would prohibit Internal Revenue Service employees from using a personal email account to conduct official government business.

*ll. H.R. 5419, To amend the Internal Revenue Code of 1986 to provide for a right to an administrative appeal relating to adverse determinations of tax-exempt status of certain organizations*

On September 9, 2014, Representative Charles Boustany introduced H.R. 5419, a bill to amend the Internal Revenue Code of 1986 to provide for a right to an administrative appeal relating to adverse determinations of tax-exempt status of certain organizations. On September 16, 2014, the House passed the bill under suspension of the rules by voice vote.

As passed by the House, H.R. 5419 would require the Secretary of the Treasury to prescribe regulations under which an organization described in Section 501(c) of the Internal Revenue Code of 1986 may request an administrative appeal of certain adverse classification determinations.

*mm. H.R. 5420, To amend the Internal Revenue Code of 1986 to permit the release of information regarding the status of certain investigations*

On September 9, 2014, Representative Charles Boustany introduced H.R. 5420, a bill to amend the Internal Revenue Code of 1986 to permit the release of information regarding the status of certain investigations. On September 16, 2014, the House passed the bill under suspension of the rules by voice vote.

As passed by the House, H.R. 5420 would authorize the Secretary of the Treasury to disclose to any person who provides information indicating a violation of law relating to unauthorized disclosure or inspection of such person's tax information or to unlawful acts of revenue officers or agents: (1) whether an investigation based on such information has been initiated and is open or closed; (2) whether any such investigation substantiated a violation; and (3) whether any action has been taken against a violator, including a referral for prosecution.

*nn. H.R. 5806, The "Supporting America's Charities Act"*

On December 8, 2014, Chairman Camp introduced H.R. 5806, a bill to amend the Internal Revenue Code of 1986 to modify and make permanent certain expiring provisions related to charitable contributions. (For information on related bills (H.R. 2807, H.R. 4619, and H.R. 4719) reported by the Committee, see sections 2o, 2ff, and 2ii, respectively; for information on a related bill (H.R. 4719) that also passed the House, see section 2ii; for information on a bill (H.R. 5771) containing related provisions that was enacted

into law, see section 1m.) On December 11, 2014, the House failed to pass the bill under suspension of the rules by a vote of 275–149.

As considered by the House, H.R. 5806 would restore and make permanent the expired tax treatment of donations of food inventory, contributions of conservation easements, and charitable contributions made from individual retirement accounts.

*oo. H. Res. 645, Requesting that the President of the United States transmit to the House of Representatives copies of certain emails to or from IRS official Lois Lerner*

On June 25, 2014, Representative Steve Stockman introduced H. Res. 645, a resolution of inquiry requesting that the President transmit to the House copies of any emails in the possession of the Executive Office of the President that were transmitted to or from former IRS official Lois Lerner between January 2009 and April 2011. On July 10, 2014, the Committee marked up the resolution and ordered it unfavorably reported by voice vote, and on July 17, 2014, the report (H. Rept. 113–524) was filed.

*pp. H. Res. 647, Directing that the Secretary of the Department of the Treasury transmit to the House of Representatives copies of certain emails to or from IRS official Lois Lerner*

On June 25, 2014, Representative Steve Stockman introduced H. Res. 647, a resolution of inquiry directing the Secretary of the Treasury to transmit to the House copies of any emails in the possession of the Executive Office of the President that were transmitted to or from former IRS official Lois Lerner between January 2009 and April 2011. On July 10, 2014, the Committee marked up the resolution and ordered it unfavorably reported by voice vote, and on July 17, 2014, the report (H. Rept. 113–525) was filed.

### 3. OTHER TAX MATTERS

#### *a. Tax Reform Hearings (Full Committee)*

On February 14, 2013, the Committee received testimony on tax reform and charitable contributions from (i) Eugene Steuerle, Fellow and Richard B. Fisher Chair, The Urban Institute; (ii) Kevin Murphy, President, the Council on Foundations; (iii) David Wills, President, National Christian Foundation; (iv) Brian Gallagher, President & CEO, United Way Worldwide; (v) Roger Colinvaux, Professor, Catholic University DC Law School; (vi) Eugene Tempel, Dean of the Indiana University School of Philanthropy; (vii) Jan Masaoka, CEO, California Association of Nonprofits; (viii) Mark Huddleston, President, University of New Hampshire, on behalf of the American Council on Education; (ix) Conrad Teitell, Chairman, Charitable Planning Group, on behalf of the American Council of Gift Annuities; (x) Jake Schrum, President, Southwestern University, on behalf of the Council for Advancement and Support of Education; (xi) Diana Aviv, President & CEO, Independent Sector; (xii) Vinsen Faris, Chairman of the Board of Directors, Meals on Wheels; (xiii) Bill Rieth, President & CEO, United Way of Elkhart County; (xiv) Jill Michal, President & CEO, United Way of Greater Philadelphia and Southern New Jersey; (xv) Pamela King Sams, Executive Vice President for Development, Children’s National Medical Center; (xvi) Nicole Busby, Executive Director, the Na-

tional Association of Free and Charitable Clinics; (xvii) Rand Wentworth, President, Land Trust Alliance; (xviii) Kim Morgan, CEO, United Way of Western Connecticut; (xix) Terry Mazany, President & CEO, The Chicago Community Trust; (xx) Brent E. Christopher, President & CEO, Communities Foundation of Texas; (xxi) Leslie Osche, Executive Director, United Way of Butler County; (xxii) William Daroff, Vice President for Public Policy, Jewish Federations of North America; (xxiii) Ruth Thomas, Vice President of Finance and Administration, SAT-7; (xxiv) John Ashmen, President, American Gospel Rescue Missions; (xxv) John Berry, CEO & Executive Director, Society of St. Vincent de Paul Georgia; (xxvi) Larry Minnix, President & CEO, Leading Age; (xxvii) Scott Ferguson, President & CEO, United Way of Chattahoochee Valley; (xxviii) LaKisha Bryant, CEO, United Way of Southwest Georgia; (xxix) Mike King, President & CEO, Volunteers of America; (xxx) Jimalita Tillman, Executive Director, Harold Washington Cultural Center; (xxxi) Tim Delaney, President, National Council of Nonprofits; (xxxii) Bill Kitson, President & CEO, United Way of Greater Cleveland; (xxxiii) Naomi Adler, President & CEO, United Way of Westchester and Putnam; (xxxiv) Cynthia Gordineer, President & CEO, United Way of Forsyth County; (xxxv) Karen Rathke, President & CEO, Heartland United Way; (xxxvi) Earle I. Mack, Retired Ambassador of the United States to the Republic of Finland; (xxxvii) Andrew Watt, President & CEO, Association of Fundraising Professionals; (xxxviii) John Palatiello, President, Business Coalition for Fair Competition; (xxxix) Tony Ross, President, United Way of Pennsylvania; (xl) Lisa Ireland, Executive Director, United Way of Orleans County; and (xli) Tory Irgang, Executive Director, United Way of Southern Chautauqua County.

On March 19, 2013, the Committee received testimony on tax reform and Federal tax provisions that affect State and local governments from (i) Scott Hodge, President, the Tax Foundation; (ii) David Parkhurst, Director of Economic Development and Commerce Committee, Office of Federal Relations, National Governors Association; (iii) Christopher Taylor, Former Executive Director, Municipal Securities Rulemaking Board, and (iv) John Buckley, Professor of Law, Georgetown University Law School Graduate Tax Program.

On April 25, 2013, the Committee received testimony on tax reform and residential real estate from (i) Mark Fleming, Chief Economist, CoreLogic; (ii) Eric Toder, Co-Director, Urban-Brookings Tax Policy Center; (iii) Jane Gravelle, Senior Specialist in Economic Policy, Congressional Research Service; (iv) Mark Calabria, Director of Financial Regulation Studies, Cato Institute; (v) Phillip Swagel, Professor of International Economic Policy, University of Maryland School of Public Policy; (vi) Gary Thomas, President, National Association of Realtors; (vii) Robert Dietz, Assistant Vice President for Tax and Policy Issues, National Association of Home Builders; (viii) Thomas Moran, Chairman, Moran & Company, appearing on behalf of the National Multi Housing Council and the National Apartment Association; and (ix) Robert Moss, Senior Vice President, Boston Capital, appearing on behalf of the Housing Advisory Group.

On June 13, 2013, the Committee received testimony on tax reform, tax havens, base erosion, and profit-shifting from (i) Pascal

Saint-Amans, Director, Centre for Tax Policy and Administration, Organisation for Economic Co-operation and Development (OECD); (ii) Edward Kleinbard, Professor of Law, University of Southern California Gould School of Law; and (iii) Paul Oosterhuis, Partner, Skadden Arps Slate Meager & Flom LLP.

On April 8, 2014, the Committee received testimony on tax reform and the benefits of permanent tax policy for America's job creators from (i) Judith Zelisko, Vice President of Tax, Brunswick Corporation; (ii) Bob Stallman, President, American Farm Bureau Federation; (iii) James Redpath, Managing and Tax Partner, HLB Tautges Redpath, LTD; (iv) Joshua Odintz, Partner, Baker & McKenzie LLP; and (v) Thomas Hungerford, Senior Economist and Director of Tax and Budget Policy, Economic Policy Institute.

*b. Hearings Held by the Subcommittee on Select Revenue Measures*

On March 20, 2013, the Subcommittee received testimony on the Ways and Means Financial Products Tax Reform Discussion Draft from (i) Viva Hammer, Hadassah-Brandeis Institute, Brandeis University; (ii) Steven Rosenthal, Visiting Fellow, Tax Policy Center; (iii) David C. Garlock, Director of Financial Services, National Tax, Ernst & Young LLP; (iv) William M. Paul, Partner, Covington & Burling LLP; and (v) Shawn P. Travis, Senior Counsel, Global Tax, The Vanguard Group, Inc.

On May 15, 2013, the Subcommittee received testimony on the Ways and Means Small Business and Pass-Through Entity Tax Reform Discussion Draft from (i) Roger Harris, President, Padgett Business Services; (ii) Willard Taylor, Former Partner, Sullivan & Cromwell; (iii) Blake Rubin, Partner, McDermott Will & Emery; and (iv) Thomas Nichols, Meissner Tierney Fisher & Nichols.

On July 30, 2014, the Subcommittee received testimony on dynamic analysis of the Tax Reform Act of 2014 from (i) Scott Hodge, President, Tax Foundation; (ii) John Buckley, Former Chief Tax Counsel, Committee on Ways and Means, and Former Chief of Staff, Joint Committee on Taxation; (iii) J.D. Foster, Deputy Chief Economist, U.S. Chamber of Commerce; (iv) John Diamond, Professor, Rice University; (v) Douglas Holtz-Eakin, President, American Action Forum; and (vi) Curtis Dubay, Research Fellow, Heritage Foundation.

On September 17, 2014, the Subcommittee received testimony on private employer defined benefit pension plans from (i) Deborah Tully, Director of Compensation and Benefits Finance and Accounting Analysis, Raytheon; (ii) R. Dale Hall, Managing Director of Research, Society of Actuaries; (iii) Scott Henderson, Vice President of Pension Investment and Strategy, The Kroger Co.; (iv) Jeremy Gold, FSA, MAAA, Jeremy Gold Pensions; and (v) Diane Oakley, Executive Director, National Institute on Retirement Security.

*c. Other Tax-Related Hearings (Full Committee, Health Subcommittee, and Oversight Subcommittee)*

Throughout the 113th Congress, the Full Committee—as well as the Health Subcommittee and the Oversight Subcommittee—held a number of additional hearings on a wide range of topics, many of which addressed, to varying degrees, other tax-related issues. The topics of such hearings included, but were not limited to, the Administration's implementation of the 2010 health care law and the

Internal Revenue Service’s targeting of U.S. taxpayers and tax-exempt organizations based on their personal, political, or ideological beliefs. For descriptions of such hearings, see, for example, Part IC and Part IIB.

## B. LEGISLATIVE REVIEW OF TRADE ISSUES

### 1. BILLS PENDING DURING THE FIRST AND SECOND SESSION OF THE 113TH CONGRESS

#### *a. H.R. 3830, Bipartisan Congressional Trade Priorities Act of 2014 (TPA)*

On January 9, 2014, Chairman Camp and Trade Subcommittee Chairman Nunes, along with then-Senate Finance Committee Chairman Baucus and Ranking Member Hatch, introduced H.R. 3830, “Bipartisan Congressional Trade Priorities Act of 2014.” All of the Committee and Trade Subcommittee hearings on trade during this Congress included a discussion of Trade Promotion Authority. The bill included a detailed list of Congressional objectives and directions for the Administration, mandatory Congressional consultation requirements, and rules to ensure that Congress has the final say in approving a trade agreement. The bill included many new and expanded consultation, transparency, and oversight provisions. Of particular interest, H.R. 3830 statutorily ensured that every Member of Congress has access to negotiating text and required USTR to meet and consult with any interested Member of Congress, at any time. The bill also expanded the scope of the Administration’s consultation requirements before, during, and after negotiations. It also provided that any Member of Congress can be designated as a Congressional Adviser, which means that they would be automatically accredited to attend negotiating rounds and would be consulted regularly. The bill also required transparency, as well as processes for public participation and collaboration through written guidelines on public engagement and on information-sharing with newly established advisory committees. Furthermore, the bill expanded reporting requirements on the effects of trade agreements and required that all reports be made public.

#### *b. H.R. 2709, Generalized System of Preferences*

On July 17, 2013, Chairman Camp, along with Ranking Member Levin, Trade Subcommittee Chairman Nunes, and Trade Subcommittee Ranking Member Rangel, introduced H.R. 2709 to renew the Generalized System of Preferences program through September 2015. No further action was taken.

#### *c. H.R. 2708, Miscellaneous Tariff Bill*

On March 30, 2012, Chairman Camp, along with Ranking Member Levin, then-Trade Subcommittee Chairman Brady, and then-Ranking Member McDermott, announced the commencement of the Miscellaneous Tariff Bill (MTB) process, inviting Members to introduce bills and submit financial disclosures, and subsequently commencing a public comment period. The independent International Trade Commission reviewed the submitted bills and provided reports to the Committee. The Department of Commerce, which spearheads the review of the submitted bills by the Administration, also reviewed the submitted bills and provided reports to the Com-

mittee. All of these reports were made available on the Committee's website. The Committee worked with the Senate Finance Committee to prepare the bicameral, bipartisan legislation for floor consideration.

On January 1, 2013, Chairman Camp, Ranking Member Levin, then-Chairman Brady, and then-Ranking Member McDermott introduced H.R. 6727, "The U.S. Job Creation and Manufacturing Competitiveness Act of 2013." The package included provisions from more than 2,000 bills introduced in the House and Senate that met the requirements of the MTB process.

Although no further action was taken in the 112th Congress, action began on this bill early in the 113th Congress. Members who introduced bills in the 112th Congress and wished to have their provisions included in the 113th Congress MTB process were required to submit 113th Congress Disclosure Forms to refresh their disclosure information by April 2, 2013. Members were not required to reintroduce their bills in the 113th Congress, and no new bills were accepted into the process. The Committee required that bills whose sponsors did not return in the 113th Congress be adopted by another Member to be considered. Sponsoring, cosponsoring, as well as adopting Members were required to submit one 113th Congress MTB Disclosure Form for each bill they sponsored/cosponsored/adopted for the bill to be considered in the 113th Congress MTB process.

On July 17, 2013, Chairman Camp, Ranking Member Levin, Trade Subcommittee Chairman Nunes, and Trade Subcommittee Ranking Member Rangel announced the re-introduction of H.R. 2708, "The U.S. Job Creation and Manufacturing Competitiveness Act of 2013." This bill contained a few modifications and technical corrections to the bill introduced in the 112th Congress. No further action was taken.

*d. H.R. 850, The Nuclear Iran Prevention Act of 2013*

On February 27, 2013, Representative Edward Royce introduced H.R. 850, "The Nuclear Iran Prevention Act of 2013." The bill as introduced included provisions within the jurisdiction of the Ways and Means Committee. The House Foreign Affairs Committee agreed to amend the bill to address the Ways and Means Committee's concerns. On July 26, 2013, Chairman Camp exchanged letters with House Foreign Affairs Committee Chairman Royce regarding modification of provisions within the jurisdiction of the Ways and Means Committee. On July 30, 2013, the House Foreign Affairs Committee reported out the bill. On July 31, 2013, the House passed H.R. 850, under suspension of the rules, by a vote of 400–20. No further action was taken.

*e. H.R. 1947, The Federal Agriculture Reform and Risk Management Act of 2013 (Farm Bill) (P.L. 113–79)*

On May 13, 2013, Representative Frank Lucas introduced H.R. 1947, "The Federal Agriculture Reform and Risk Management Act of 2013." The bill as introduced included provisions within the jurisdiction of the Committee on Ways and Means with respect to the imposition and collection of tariffs on imports of cotton and sugar. On June 14, 2013, Chairman Camp exchanged letters with House Agriculture Committee Chairman Lucas regarding Ways and

Means' jurisdiction of those provisions. On May 15, 2013, the House Agriculture Committee reported out the bill. On June 20, 2013, the House rejected H.R. 1947 by a vote of 195–234. On July 10, 2013, Representative Frank Lucas introduced H.R. 2642, “Federal Agriculture Reform and Risk Management Act of 2013,” which contained the same provisions of H.R. 1947 in the Committee’s jurisdiction. On July 10, 2013, the bill was referred to the House Committee on Agriculture. On July 11, 2013, the House passed the bill by a recorded vote of 216–208. On July 18, 2013, the Senate struck all of the bill after the Enacting Clause, substituted the language of S. 954, and passed the bill by unanimous consent. On July 18, 2013, the Senate insisted on its amendment and requested a conference. On August 1, 2013, the Senate appointed conferees. On September 28, 2013, the House agreed to the Senate amendment with an amendment pursuant to H. Res. 361. On October 1, 2013, the Senate disagreed to the House amendment to the Senate amendment by unanimous consent, asked for a conference, and appointed conferees. On October 12, 2013, the Speaker appointed Chairman Camp, Representative Sam Johnson, and Ranking Member Levin as conferees from the Committee for consideration of sections 1207 and 1301 of the House amendment, sections 1301, 1412, 1435, and 4204 of the Senate amendment, and modifications committed to conference.

On October 30, 2013, the Conference was convened.

On January 27, 2014, the Conference Report (H. Rept. 113–333) was filed, and the House agreed to the Conference Report on January 29, 2014, by a vote of 251–166. On February 4, 2014, the Senate agreed to the Conference Report by a vote of 68–32. It was then signed by the President on February 7, 2014, becoming Public Law No. 113–79.

*f. H. Res. 499, Condemning the violation of Ukrainian sovereignty, independence, and territorial integrity by military forces of the Russian Federation.*

On March 5, 2014, Representative Edward Royce introduced H. Res. 499, “*Condemning the violation of Ukrainian sovereignty, independence, and territorial integrity by military forces of the Russian Federation.*” The bill as introduced included provisions within the jurisdiction of the Ways and Means Committee. The House Foreign Affairs Committee agreed to amend the bill to address the Ways and Means Committee’s concerns. On March 6, 2014, the House Foreign Affairs Committee reported out the bill. On March 10, 2014, Chairman Camp exchanged letters with House Foreign Affairs Committee Chairman Royce regarding modification of the provisions within the jurisdiction of the Ways and Means Committee. On March 11, 2014, the House passed H. Res. 499, under suspension of the rules, by a vote of 402–7, 1 present. The Senate took no action.

*g. H.R. 4278, Ukraine Support Act*

On March 21, 2014, Representative Edward Royce introduced H.R. 4278, “*Ukraine Support Act.*” The bill as introduced included provisions within the jurisdiction of the Ways and Means Committee. The House Foreign Affairs Committee agreed to amend the bill to address the Ways and Means Committee’s concerns. On

March 25, 2014, the House Foreign Affairs Committee reported out the bill. On March 26, 2014, Chairman Camp exchanged letters with House Foreign Affairs Committee Chairman Royce regarding modification of provisions within the jurisdiction of the Ways and Means Committee. On March 27, 2014, the House passed H.R. 4278, under suspension of the rules, by a vote of 399–19. The Senate took no action.

*h. H.R. 3470, Taiwan Relations Act Affirmation and Naval Vessel Transfer Act of 2014*

On November 13, 2013, Representative Edward Royce introduced H.R. 3470, “*Naval Vessel Transfer and Arms Export Control Amendments Act of 2013*,” renamed the “*Taiwan Relations Act Affirmation and Naval Vessel Transfer Act of 2014*,” when H. Res. 494 was incorporated. The bill as amended included provisions within the jurisdiction of the Ways and Means Committee. The House Foreign Affairs Committee agreed to amend the bill to address the Ways and Means Committee’s concerns. On November 20, 2013, the House Foreign Affairs Committee reported out the bill. On April 4, 2014, Chairman Camp exchanged letters with House Foreign Affairs Committee Chairman Royce regarding modification of provisions within the jurisdiction of the Ways and Means Committee. On April 7, 2014, the House passed H.R. 3470 by voice vote. The Senate took no action.

*i. H.R. 4587, Venezuelan Human Rights and Democracy Protection Act*

On May 7, 2014, Representative Ileana Ros-Lehtinen introduced H.R. 4587, “*Venezuelan Human Rights and Democracy Protection Act*.” The bill as introduced included provisions within the jurisdiction of the Ways and Means Committee. The House Foreign Affairs Committee agreed to amend the bill to address the Ways and Means Committee’s concerns. On May 9, 2014, the House Foreign Affairs Committee reported out the bill. On May 23, 2014, Chairman Camp exchanged letters with House Foreign Affairs Committee Chairman Royce regarding modification of provisions within the jurisdiction of the Ways and Means Committee. On May 28, 2014, the House passed H.R. 4587, under suspension of the rules, by voice vote. The Senate took no action.

*j. H.R. 3846, United States Customs and Border Protection Authorization Act*

On January 10, 2014, Representative Candice Miller introduced H.R. 3846, “*United States Customs and Border Protection Authorization Act*.” The bill as introduced included provisions within the jurisdiction of the Ways and Means Committee. The House Homeland Security Committee agreed to amend the bill to address the Ways and Means Committee’s concerns. On June 11, 2014, the House Homeland Security Committee reported out the bill. On June 26, 2014, Chairman Camp exchanged letters with House Homeland Security Committee Chairman McCaul regarding modification of provisions within the jurisdiction of the Ways and Means Committee. On July 28, 2014, the House passed H.R. 3846, under suspension of the rules, by voice vote without objection. The Senate took no action.

*k. H.R. 3488, Preclearance Authorization Act of 2014*

On November 14, 2013, Representative Patrick Meehan introduced H.R. 3488, "*Preclearance Authorization Act of 2014*." The bill as introduced included provisions within the jurisdiction of the Ways and Means Committee. The House Homeland Security Committee agreed to amend the bill to address the Ways and Means Committee's concerns. On June 11, 2014, the House Homeland Security Committee reported out the bill. On June 26, 2014, Chairman Camp exchanged letters with House Homeland Security Committee Chairman McCaul regarding modification of provisions within the jurisdiction of the Ways and Means Committee. On July 7, 2014, the House passed H.R. 3488, under suspension of the rules, by voice vote without objection. The Senate took no action.

*l. H. Res. 699, Welcoming African leaders to the first United States-Africa Leaders' Summit and African trade ministers to the 13th Forum of the African Growth and Opportunity Act (AGOA)*

On July 31, 2014, Representative Gregory Meeks introduced H. Res. 699, "*Welcoming African leaders to the first United States-Africa Leaders' Summit and African trade ministers to the 13th Forum of the African Growth and Opportunity Act*." On August 1, 2014, the House adopted H. Res. 699 under unanimous consent.

*m. H.R. 1771, North Korea Sanctions Enforcement Act*

On April 26, 2014, Representative Edward Royce introduced H.R. 1771, "*North Korea Sanctions Enforcement Act*." The bill as introduced included provisions within the jurisdiction of the Ways and Means Committee. The House Foreign Affairs Committee agreed to amend the bill to address the Ways and Means Committee's concerns. On July 28, 2014, the House Foreign Affairs Committee reported out the bill. On July 24, 2014, Chairman Camp exchanged letters with House Foreign Affairs Committee Chairman Royce regarding modification of provisions within the jurisdiction of the Ways and Means Committee. On July 28, 2014, the House passed H.R. 1771 by voice vote without objection. The Senate took no action.

*n. Trade Adjustment Assistance*

A reauthorization of certain Trade Adjustment Assistance programs was included in H.R. 83, "*Consolidated and Further Continuing Appropriations Act, 2015*." (See Section I.G for full discussion.) On March 6, 2014, Ranking Member Levin, along with Representative Adam Smith and 40 other Members, introduced H.R. 4163, the Trade Adjustment Assistance Act of 2014 to extend and improve the Trade Adjustment Assistance programs.

*o. H.R. 5859, "To impose sanctions with respect to the Russian Federation, to provide additional assistance to Ukraine, and for other purposes" (P.L. 113-272)*

On December 11, 2014, Representative James Gerlach introduced H.R. 5859, "*To impose sanctions with respect to the Russian Federation, to provide additional assistance to Ukraine, and for other purposes*." The bill as introduced included provisions in the jurisdiction of the Ways and Means Committee. On December 11, 2014, the House passed H.R. 5859 by unanimous consent. On December 13,

2014, the Senate passed the bill without amendment by voice vote. On December 18, 2014, the President signed the bill into law.

## 2. TRADE POLICY AGENDA AND TRADE PROMOTION AUTHORITY

On January 9, 2014, Chairman Camp, along with then-Senate Finance Committee Chairman Baucus and Senate Finance Committee Ranking Member Hatch, introduced H.R. 3830, "*Bipartisan Congressional Trade Priorities Act of 2014*" to establish congressional trade negotiating objectives and enhanced consultation requirements for trade negotiations and to provide for consideration of trade agreements, among other purposes. The bill included a detailed list of Congressional objectives and directions for the Administration, mandatory Congressional consultation requirements, and rules to ensure that Congress has the final say in approving a trade agreement. The bill included many new and expanded consultation, transparency, and oversight provisions. Of particular interest, H.R. 3830 statutorily ensured that every Member of Congress has access to negotiating text and required USTR to meet and consult with any interested Member of Congress, at any time. The bill also expanded the scope of the Administration's consultation requirements before, during, and after negotiations. It also provided that any Member of Congress can be designated as a Congressional Adviser, which means that they would be automatically accredited to attend negotiating rounds and would be consulted regularly. The bill also required transparency, as well as processes for public participation and collaboration through written guidelines on public engagement and on information-sharing with newly established advisory committees. Furthermore, the bill expanded reporting requirements on the effects of trade agreements and required that all reports be made public.

On July 18, 2013, the full Committee received testimony from Ambassador Michael Froman, the United States Trade Representative, on current and future trade issues such as: (1) the need for Trade Promotion Authority legislation and its importance in furthering the U.S. trade agenda; (2) seeking to conclude a successful Trans-Pacific Partnership (TPP) agreement that year; (3) negotiating with the European Union for a comprehensive and ambitious trade and investment agreement; (4) negotiating a Trade in International Services Agreement that increases access for all sectors of the U.S. economy; (5) improving the important U.S. trade relationship with major emerging economies like China, India, and Brazil and addressing their trade barriers; (6) ensuring appropriate trade enforcement efforts; (7) advancing WTO negotiations, including "post-Doha" issues at the WTO such as Information Technology Agreement (ITA) expansion, a trade facilitation agreement, and an agreement for trade in environmental goods and services; (8) negotiating Bilateral Investment Treaties (BITs) with China and India and exploring new BITs and investment opportunities; and (9) establishing long-term, closer ties with important trading partners.

On April 3, 2014, the full Committee received testimony from Ambassador Michael Froman, the United State Trade Representative, on current and future trade issues such as: (1) passing the Bipartisan Congressional Trade Priorities Act of 2014; (2) seeking to conclude a successful TPP agreement in 2014; (3) negotiating with the European Union for a comprehensive and ambitious Trans-

atlantic Trade and Investment Partnership; (4) negotiating a Trade in Services Agreement that increases access for all sectors of the U.S. economy; (5) improving the important U.S. trade relationship with major emerging economies like China, India, and Brazil, and addressing their trade barriers; (6) ensuring appropriate trade enforcement efforts; (7) advancing WTO negotiations, including “post-Doha” issues such as Information Technology Agreement expansion and an agreement for trade in environmental goods; (8) negotiating Bilateral Investment Treaties (BITs) with China, India, and others, and exploring new BITs and investment opportunities; (9) establishing long-term, closer ties with important trading partners; and (10) renewing the U.S. Generalized System of Preferences and other trade preference programs.

On July 17, 2014, the Chairman Dave Camp, along with twenty-two Republican Ways and Means Committee Members, sent a letter to U.S. Trade Representative Michael Froman urging him not to conclude the TPP negotiations before Trade Promotion Authority is enacted.

### 3. THE TRANS-PACIFIC PARTNERSHIP NEGOTIATIONS

On April 24, 2013, the United States Trade Representative notified Congress that the Administration intended to include Japan in the ongoing negotiations of the Trans-Pacific Partnership (TPP) Agreement.

On July 18, 2013, the Committee held a hearing on the U.S. trade agenda. Among the current trade issues covered were the structure, content, and prospect for the ongoing TPP negotiations. Ambassador Michael Froman, United States Trade Representative, testified before the Committee on the Administration’s views on these issues.

On September 9, 2013, the Committee held a meeting with Treasury Secretary Lew and United States Trade Representative Ambassador Froman about the Administration’s approach to currency issues.

On December 6–11, 2013, the Committee conducted a bipartisan staff delegation to Singapore to participate in the TPP Trade Ministers meeting and to meet with officials from TPP countries, and U.S. officials.

On February 19–26, 2014, the Committee conducted a bipartisan staff delegation to Singapore to participate in the TPP Trade Ministers meeting and to meet with officials from the United States and TPP countries.

On April 3, 2014, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. Among the trade issues covered, the Ambassador discussed the progress, content, and prospect for a comprehensive and ambitious TPP agreement.

On May 16–21, 2014, the Committee conducted a bipartisan staff delegation to Singapore to participate in the TPP Trade Ministers meeting and to meet with officials from the United States and TPP countries.

On June 11, 2014, the Subcommittee on Trade held a hearing on U.S. agriculture trade. Among the issues covered, the witnesses discussed the potential for a high standard TPP agreement to benefit U.S. agriculture trade. The Subcommittee received testimony

from: (i) Dermot Hayes, Professor, Pioneer Chair in Agribusiness, Iowa State University; (ii) Bob McCan, President, National Cattlemen's Beef Association; (iii) Andrei Mikhalevsky, President and CEO, California Dairies Inc.; (iv) Ryan Turner, President, Westside Trading Company; and (v) Terence Stewart, Managing Partner, Stewart and Stewart.

On July 6–9, 2014, the Committee conducted a bipartisan staff delegation to Ottawa, Canada to participate in the TPP Chief Negotiators meeting and to meet with officials from the United States and TPP countries.

On July 17, 2014, Chairman Dave Camp, along with twenty-two Republican Ways and Means Committee Members, sent a letter to U.S. Trade Representative Michael Froman urging him not to conclude the TPP negotiations before Trade Promotion Authority is enacted.

On July 30, 2014, Chairman Camp, along with 139 Republican and Democratic Members of the House of Representative, sent a letter to President Barack Obama regarding participation by Japan and Canada in the TPP negotiation. The letter urged the Administration to hold Japan and Canada to the same high standards as other TPP partners. On August 11, 2014, the U.S. Trade Representative sent a response to convey the Administration's desire to reach an agreement that secures comprehensive and meaningful market access from all TPP partners.

On September 1–10, 2014, the Committee conducted a bipartisan staff delegation to Hanoi, Vietnam to participate in the TPP Chief Negotiators meeting and to meet with officials from the United States and TPP countries.

On October 20–28, 2014, the Committee conducted a delegation to Canberra and Sydney, Australia, including Ranking Member Sander Levin, to participate in the TPP Chief Negotiators and Trade Ministers meetings and to meet with officials from the United States and TPP countries.

On November 5–9, 2014, the Committee conducted a bipartisan staff delegation to Beijing, China, to participate in the Asia-Pacific Economic Cooperation forum Trade Ministers meetings and the TPP Trade Ministers meetings and to meet with officials from the United States and APEC/TPP countries. Throughout the 113th Congress, Committee staff held frequent consultations with USTR and other agencies to discuss ongoing progress in the negotiations and to provide Member views on the conduct and content of the negotiations.

#### 4. U.S.-EU TRADE AND INVESTMENT PARTNERSHIP NEGOTIATIONS

On May 16, 2013, the Trade Subcommittee held a hearing on the U.S.-EU Trade and Investment Partnership Negotiations. The focus of the hearing was on the benefits of expanding U.S.-EU trade, including through the negotiation of a trade and investment agreement. The hearing focus included: (1) tariff barriers to trade; (2) regulatory barriers, including sanitary and phytosanitary barriers to U.S. agriculture exports; (3) opportunities for regulatory cooperation and coherence; (4) services and investment barriers; and (5) ways to strengthen cooperation between the United States and the EU with regard to third-country issues. The Committee heard testimony from: (i) Ambassador Stuart E. Eizenstat, Partner, Cov-

ington & Burling LLP, on behalf of the Transatlantic Business Coalition; (ii) Inga Carus, President & CEO, Carus Corporation; (iii) James Grueff, Principal, Decision Leaders; and (iv) Greg Slater, Director, Global Trade and Competition Policy, Intel Corporation, on behalf of the Business Coalition for Transatlantic Trade and the Coalition of Services Industries.

On April 3, 2014, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. Among the issues covered, the Ambassador discussed the structure, content, and prospects of the ongoing Transatlantic Trade and Investment Partnership (TTIP) negotiations with the European Union.

On May 9, 2014, Chairman Camp and Ranking Member Levin, along with 177 other Republican and Democratic Members of the House of Representatives, signed a letter to Secretary of Agriculture Vilsack and U.S. Trade Representative Froman by Representative Welch, on behalf of the Dairy Caucus. The letter urged the Administration to reach an ambitious outcome on dairy trade in the TTIP negotiations. The letter asked the Administration to place a high priority on removing tariff and nontariff barriers that the U.S. dairy industry encounters when shipping to the European Union. On June 4, 2014, the Committee received a response from the U.S. Trade Representative.

On May 21, 2014, the Committee conducted a bipartisan staff delegation to Arlington, Virginia to participate in the fifth round of TTIP negotiations and to meet with officials from the European Union and United States.

On June 11, 2014, the Subcommittee on Trade held a hearing on U.S. agriculture trade. Among the issues discussed, the witnesses spoke about the potential for the TTIP to reduce barriers to agriculture trade. The Subcommittee received testimony from: (i) Dermot Hayes, Professor, Pioneer Chair in Agribusiness, Iowa State University; (ii) Bob McCan, President, National Cattlemen's Beef Association; (iii) Andrei Mikhalevsky, President and CEO, California Dairies Inc.; (iv) Ryan Turner, President, Westside Trading Company; and (v) Terence Stewart, Managing Partner, Stewart and Stewart.

On October 1, 2014, the Committee conducted a bipartisan staff delegation to Chevy Chase, Maryland to participate in the seventh round of TTIP negotiations and to meet with officials from the European Union and United States.

From October 5–8, 2014, Chairman Camp led a Congressional delegation with Reps. Brady and Paulsen to Brussels, Belgium and London, England. The purpose of the trip was to meet with U.S. government officials, Members of the European Parliament, European Commission officials, United Kingdom officials, and the U.S. and European private sector to discuss the ongoing TTIP negotiations and other bilateral and multilateral trade issues.

Throughout the 113th Congress, Committee staff held frequent and extensive consultations with USTR and other agencies to discuss ongoing progress in the negotiations and to provide Member views on the conduct and content of the negotiations.

## 5. TRADE IN SERVICES AGREEMENT (TiSA) NEGOTIATIONS

On January 15, 2013, Congress received notification from the U.S. Trade Representative of the Administration's intent to enter into negotiations for an ambitious agreement on international trade in services (TiSA) on a plurilateral basis with the WTO Members comprising the Really Good Friends of Services—WTO Members that are willing and able to agree to a high-standard agreement. On July 25, 2013, the Committee received notification from the U.S. Trade Representative of the Administration's intent to join a consensus among TiSA participants to invite Paraguay and Liechtenstein to join the TiSA negotiations. On November 4, 2014, the Committee received notification from the U.S. Trade Representative of the Administration's intent to join a consensus among TiSA participants to invite Uruguay to join the TiSA negotiations. All of these steps followed consultations between the Committee and the Office of the U.S. Trade Representative.

On April 3, 2014, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. Among the issues covered was the importance of the TiSA negotiations to the U.S. services industry.

The Committee has also engaged in frequent staff consultations with USTR to discuss ongoing progress in the negotiations and to provide Member views on the conduct and content of the negotiations.

## 6. ENVIRONMENTAL GOODS AGREEMENT (EGA) NEGOTIATIONS

On March 21, 2014, Congress received notification from the U.S. Trade Representative of the Administration's intent to enter into plurilateral negotiations at the World Trade Organization to reach an Environmental Goods Agreement (EGA) to eliminate tariffs on a wide range of environmental goods with those WTO members willing and able to agree to a high-standard agreement, to be implemented on a Most Favored Nation basis. On October 20, 2014, the Committee received notification from the U.S. Trade Representative of the Administration's intent to join a consensus among EGA participants to invite Israel to join the EGA negotiations. On November 19, 2014, the Committee received notification from the U.S. Trade Representative of the Administration's intent to join a consensus among EGA participants to invite Turkey to join the EGA negotiations. On December 12, 2014, the Committee received notification from the U.S. Trade Representative of the Administration's intent to join a consensus among EGA participants to invite Iceland to join the EGA negotiations.

The Committee has also engaged in frequent staff consultations with USTR to discuss ongoing progress in the negotiations and to provide Member views on the conduct and content of the negotiations.

## 7. OTHER REGIONAL ISSUES AND COMMODITIES

*China*

On July 18, 2013, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. The hearing included discussion of the full range of issues impeding American companies from selling U.S.

goods and services in China and distorting trade flows through unfair trade practices. The hearing also included discussion on both the significant opportunities presented by the Chinese market as well as the barriers that U.S. companies, farmers, and workers continue to face. The hearing explored the Administration's plans to address China's persistent barriers to trade and investment and prospects for a Bilateral Investment Treaty.

On September 9, 2013, the Committee held a meeting with Treasury Secretary Lew and Ambassador Froman about the Administration's approach to currency issues.

On April 3, 2014, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. Among the issues covered, the Ambassador discussed the importance of the U.S. trade relationship with China, the Bilateral Investment Treaty, currency issues, and barriers to trade and investment.

On July 8, 2014, Chairman Dave Camp, along with Ranking Member Sander Levin, Senate Finance Committee Chairman Ron Wyden, and Senate Finance Committee Ranking Member Orrin Hatch, sent a letter to Secretary of Treasury Jacob Lew, Secretary of State John Kerry, Secretary of Commerce Penny Pritzker, and U.S. Trade Representative Michael Froman on the U.S.-China Strategic and Economic Dialogue and the Asia-Pacific Economic Cooperation summit. The letter urged the Administration to use these for a as an opportunity to address China's barriers to U.S. trade and investment and encourage China's efforts to balance its economy. On September 10, 2014, the U.S. Department of Treasury sent a response noting the Administration's efforts to press China to implement its reform agenda and including the U.S. Fact Sheet highlighting key S&ED Economic Track outcomes. On September 12, 2014, the U.S. Department of Commerce and the U.S. Trade Representative sent a response providing further details of progress made on trade and investment issues.

#### *India*

On March 13, 2013, the Subcommittee on Trade held a hearing on current U.S.-India trade issues such as: (1) deepening and expanding the long-term trade and investment relationship with India; (2) completing a Bilateral Investment Treaty, addressing investment caps, and exploring new investment opportunities; (3) addressing agricultural market access barriers; (4) evaluating India's National Manufacturing Policy and other forced localization policies including the Preferential Market Access (PMA) on information technology products; (5) ensuring the protection of intellectual property rights; (6) addressing the issuance of compulsory licenses, patent revocations, and other policies on pharmaceuticals; (7) examining India's system of cascading tariffs, taxes, and other import charges; and (8) advancing WTO negotiations, including "post-Doha" issues such as an international services agreement, Information Technology Agreement expansion, and a trade facilitation agreement in partnership with India. The Subcommittee received testimony from: (i) Dan Twining, Senior Fellow for Asia, German Marshall Fund of the United States; (ii) Arvind Subramanian, Senior Fellow, Peterson Institute for International Economics, and the Center for Global Development; (iii) Allen F. Johnson, Ambassador,

Founder, Allen F. Johnson & Associates, and Former Chief Agricultural Negotiator, Office of the United States Trade Representative; (iv) Dean Garfield, President & CEO, Information Technology Industry Council; and (v) Roy Waldron, Senior Vice President and Chief Intellectual Property Counsel, Pfizer.

On June 20, 2013, Chairman Camp, along with Ranking Member Sander Levin, Trade Subcommittee Chairman Devin Nunes, Trade Subcommittee Ranking Member Charles Rangel, and 31 Ways and Means Committee Members, sent a letter to President Barack Obama regarding the United States' trade and economic relationship with India. The letter urged the Administration to address several trade and investment issues at the U.S.-India Strategic Dialogue, such as forced localization measures, intellectual property protection, and market access for agricultural goods. The Members also asked the Administration to resume the Trade Policy Forum.

On August 2, 2013, Chairman Camp, along with Ranking Member Sander Levin, then Senate Finance Committee Chairman Max Baucus, and Senate Finance Committee Ranking Member Orrin Hatch, sent a letter to International Trade Commission Chairman Irving Williamson requesting an investigation under section 332(g) of the Tariff Act of 1930 regarding Indian industrial policies that favored domestic industries by discriminating against U.S. imports and investments.

On September 24, 2014, Chairman Camp, along with Ranking Member Sander Levin, Senate Finance Committee Chairman Wyden, and Senate Finance Committee Ranking Member Orrin Hatch, sent a letter to International Trade Commission Chairman Meredith Broadbent requesting a second report under section 332(g) of the Tariff Act of 1930, to focus on India's industrial policies since the formation of the new Bharatiya Janata Party-led government.

The Committee held regular staff consultations with USTR, State, and Commerce Departments regarding U.S.-India issues.

### *Brazil*

On June 12, 2013, the Subcommittee on Trade held a hearing on the growing trade and investment relationship between the United States and Brazil, the challenges facing U.S. job creators in Brazil, and how to maximize constructive bilateral engagement including adequate parliamentary involvement and oversight—regarding these opportunities and challenges.

The Subcommittee received testimony on current U.S.-Brazil trade and investment issues, including (1) deepening and expanding the long-term trade and investment relationship with Brazil; (2) the strengths and weaknesses of existing bilateral forums for engagement on trade and investment policy; (3) evaluating Brazil's industrial policy, including its high industrial tariffs, local content rules, and forced localization practices; (4) concerns regarding barriers to bilateral agricultural and ethanol trade; (5) mutually beneficial opportunities to lower barriers to U.S. services trade, especially in Brazil's large energy and infrastructure sector; (6) potential collaboration on innovation and intellectual property rights, to facilitate more high-tech trade; (7) simplification of Brazil's cumbersome border and behind-the-border regulatory measures; (8)

Brazil's use of the U.S. Generalized System of Preferences, of which Brazil is the third-largest beneficiary; (9) engagement within multi-lateral forums such as the World Trade Organization; and (10) collaboration on third-country policies that present opportunities and challenges for both the United States and Brazil. The Subcommittee received testimony from: (i) Thomas F. McLarty III, Chairman, McLarty Associates; (ii) Andrés R. Gluski, Chief Executive Officer, AES Corporation; (iii) Doug Hundt, President of Underground Solutions, Vermeer Corporation; and (iv) Roberto Marques, Company Group Chairman, Johnson & Johnson Consumer Companies of North America.

Following the hearing, the Committee engaged in discussions within Congress and with the Administration, Brazilian public officials, and the private sector in both countries, including hosting a bilateral dialogue between Subcommittee Members and the Brazilian Embassy, as well as with a delegation of leading Brazilian Parliamentarians.

#### *Japan*

On April 24, 2013, the United States Trade Representative notified Congress that the Administration intended to include Japan in the ongoing negotiations of the Trans-Pacific Partnership (TPP) Agreement.

On July 18, 2013, the Committee held a hearing on the U.S. trade agenda and received testimony from Ambassador Michael Froman, United States Trade Representative. Among the current trade issues covered was Japan's participation in the TPP.

On September 9, 2013, the Committee held a meeting with Treasury Secretary Lew and United States Trade Representative Ambassador Froman about the Administration's approach to currency issues, including with respect to Japan.

On April 3, 2014, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. Among the trade issues covered was Japan's participation in the TPP and the ongoing bilateral market access negotiations.

On July 30, 2014, Chairman Camp, along with 139 Republican and Democratic Members of the House of Representative, sent a letter to President Barack Obama regarding Japan's participation in the TPP. The letter urged the Administration to hold Japan to the same high standards as other TPP partners. On August 11, 2014, the U.S. Trade Representative sent a response to convey the Administration's desire to reach an agreement that secures comprehensive and meaningful market access from all TPP partners.

Throughout the 113th Congress, Committee staff held extensive consultations with USTR and other agencies to discuss ongoing progress in the negotiations with Japan and to provide Member views on the conduct and content of the negotiations.

#### *Ecuador*

The Andean Trade Preference Act (ATPA) expired on July 31, 2013. The Committee has taken no legislative action to renew that preference program, of which Ecuador was the sole beneficiary at the time of expiration.

On September 30, 2014, the Committee received from the U.S. International Trade Commission a report titled: “Andean Trade Preference Act: Impact on U.S. Industries and Consumers and on Drug Crop Eradication and Crop Substitution, 2013.”

#### *Africa*

On December 12, 2013, Chairman Camp, Ranking Member Levin, Trade Subcommittee Chairman Nunes, and Trade Subcommittee Ranking Member Rangel joined with Senate Finance, House Foreign Affairs, and Senate Foreign Relations leaders to send a letter to the General Accountability Office requesting a study on the operation and effectiveness of AGOA.

On March 18, 2014, the Committee received from the U.S. Trade Representative a copy of the charter for the Trade Advisory Committee on Africa, as required by Federal Advisory Committee Act.

On July 29, 2014, the Subcommittee on Trade held a hearing on U.S. trade with Africa and the African Growth and Opportunity Act. The hearing focus included: (1) deepening and expanding trade and investment ties with sub-Saharan Africa; (2) the effectiveness of AGOA and potential revisions to the program to promote improved utilization; (3) barriers to trade in Africa; (4) barriers to regional integration in Africa; and (5) capacity building and efforts to promote regional integration and integration into global supply chains, including through implementation of the WTO Trade Facilitation Agreement. The Subcommittee received testimony from: (i) Ben Leo, Senior Fellow, Director of Rethinking US Development Policy, Center For Global Development; (ii) William C. McRaith, Chief Supply Chain Officer, PVH Corp; and (iii) Witney Schneidman, Senior International Advisor, Covington & Burling LLP, Nonresident Fellow, Africa Growth Initiative, Brookings.

On July 31, 2014, Representative Gregory Meeks introduced H. Res.. 699, “*Welcoming African leaders to the first United States-Africa Leaders’ Summit and African trade ministers to the 13th Forum of the African Growth and Opportunity Act.*” On August 1, 2014, the House passed H. Res.. 699 under unanimous consent.

On August 4, 2014, Chairman Camp, along with Ranking Member Sander Levin, Senate Finance Committee Chairman Wyden, Senate Finance Committee Ranking Member Orrin Hatch, and 12 additional Members of Congress, issued a joint statement on the U.S.-Africa Leaders’ Summit and the 13th Annual AGOA Forum. The statement addressed economic and political relations between the United States and Africa and the importance of AGOA renewal.

#### *Trade in Energy*

On April 9, 2014, the Subcommittee on Trade held a hearing on the trade implications of U.S. energy policy and the export of liquefied natural gas. The hearing focus included: (1) the changing U.S. energy landscape and new and unconventional sources of energy; (2) the trade implications of removing barriers to U.S. LNG exports, including potential effects on the trade deficit; (3) economic implications of increased LNG exports, including creation of U.S. jobs and the effect on global supply chains and small- and medium-sized businesses; (4) geopolitical effects of increasing U.S. LNG exports; (5) issues related to energy security; and (6) the environmental impact of expanding LNG exports. The Subcommittee re-

ceived testimony from: (i) Matthew J. Klaben, Chart Industries Inc.; (ii) Judy Hawley, Port of Corpus Christi; (iii) Daniel J. Weiss, Center for American Progress; and (iv) Sarah Ladislaw, Center for Strategic and International Studies.

### *Agriculture*

On May 9, 2014, Chairman Camp and Ranking Member Levin, along with 177 other Republican and Democratic Members of the House of Representatives, signed a letter to Secretary of Agriculture Tom Vilsack and U.S. Trade Representative Michael Froman. The letter urged the Administration to reach an ambitious outcome on dairy trade in the Transatlantic Trade and Investment Partnership (TTIP) negotiations. The letter asked the Administration to place a high priority on removing tariff and nontariff barriers that the U.S. dairy industry encounters when shipping to the European Union. On June 4, 2014, the Committee received a response from the U.S. Trade Representative addressing the efforts to remove barriers to U.S. dairy and agriculture exports in the TTIP negotiations.

On June 11, 2014, the Subcommittee on Trade held a hearing on the benefits of expanding U.S. agriculture trade and eliminating barriers to U.S. agriculture exports. The hearing focus included: (1) U.S. successes as the world's largest agriculture exporter, including job creation and economic growth; (2) foreign tariff and non-tariff barriers faced by U.S. agriculture exports; and (3) how current and future trade negotiations and other efforts can reduce those barriers. The Subcommittee received testimony from: (i) Dermot Hayes, Professor, Pioneer Chair in Agribusiness, Iowa State University; (ii) Bob McCan, President, National Cattlemen's Beef Association; (iii) Andrei Mikhalevsky, President and CEO, California Dairies Inc.; (iv) Ryan Turner, President, Westside Trading Company; and (v) Terence Stewart, Managing Partner, Stewart and Stewart.

On July 30, 2014, Chairman Camp, along with 139 Republican and Democratic Members of the House of Representative, sent a letter to President Barack Obama regarding participation by Japan and Canada participation in the Trans-Pacific Partnership (TPP) negotiations. The letter urged the Administration to hold Japan and Canada to the same high standards as other TPP partners. On August 11, 2014, the U.S. Trade Representative sent a response to convey the Administration's desire to reach an agreement that secures comprehensive and meaningful market access from all TPP partners.

## 8. WORLD TRADE ORGANIZATION

On July 18, 2013, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. Among the current trade issues covered was the importance of the WTO to the multilateral trading system and the negotiation of agreements on Trade Facilitation and the expansion of the Information Technology Agreement.

On December 3–6, 2013, the Committee conducted a bipartisan staff delegation to Bali, Indonesia to participate in the Ninth WTO Ministerial and to meet with officials from WTO countries, and U.S. officials.

On April 3, 2014, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. Among the trade issues covered were ongoing WTO negotiations, such as Information Technology Agreement expansion and Environmental Goods Agreement negotiations.

On July 16, 2014, the Subcommittee on Trade held a hearing on U.S. trade policy and the World Trade Organization. The hearing focus included: (1) implementation of the Trade Facilitation Agreement and opportunities created by the agreement; (2) the potential benefits of an ambitious agreement to expand the Information Technology Agreement; (3) the launch of the recently notified Environmental Goods Agreement; (4) the important role of ongoing monitoring and enforcement activities; and (5) future work of the WTO. The Subcommittee received testimony from Ambassador Michael Punke, Deputy United States Trade Representative U.S. Ambassador and Permanent Representative to the World Trade Organization.

#### 9. ENFORCEMENT

On July 18, 2013, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. Among the current trade issues covered were enforcement activities and efforts to strengthen trade enforcement efforts.

On September 9, 2013, the Committee held a meeting with Treasury Secretary Lew and United States Trade Representative Ambassador Froman about the Administration's approach to currency issues.

On April 3, 2014, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. Among the trade issues covered were enforcement activities and efforts to strengthen trade enforcement efforts.

#### 10. CUSTOMS REAUTHORIZATION

On December 7, 2012, then-Trade Subcommittee Chairman Kevin Brady introduced H.R. 6642, "*Customs Trade Facilitation and Enforcement Act of 2012*," to address streamlining, facilitating, and modernizing Customs functions, as well as improving enforcement of U.S. laws, including antidumping and countervailing duty laws, through the inclusion of H.R. 5708 (Representative Boustany). On December 13, 2012, Ranking Member Sander Levin and then-Trade Subcommittee Ranking Member Jim McDermott introduced H.R. 6656 to address streamlining, facilitating, and modernizing Customs functions, as well as improving enforcement of U.S. laws, including antidumping and countervailing duty laws. The Committee received comments on these bills from numerous stakeholders. On January 4, 2013, Representative Charles Boustany reintroduced his bill in the 113th Congress, H.R. 166, to prevent the evasion of antidumping and countervailing duty orders.

## C. LEGISLATIVE REVIEW OF HEALTH ISSUES

## 1. BILLS ENACTED INTO LAW DURING THE 113TH CONGRESS

*a. H.R. 475, To amend the Internal Revenue Code of 1986 to include vaccines against seasonal influenza within the definition of taxable vaccines (P.L. 113–15)*

On February 4, 2013, Representative Jim Gerlach introduced H.R. 475, a bill to amend the Internal Revenue Code of 1986 to include vaccines against seasonal influenza within the definition of taxable vaccines. On June 18, 2013, the House passed the bill under suspension of the rules by voice vote. On June 19, 2013, the Senate passed the bill without amendment by voice vote. On June 25, 2013, the President signed the bill into law.

H.R. 475 modified the excise tax that funds the National Vaccine Injury Compensation Program to cover any FDA-approved and CDC-recommended vaccine against seasonal influenza. Under prior law, with respect to flu vaccines, the excise tax applied only to any trivalent (i.e., three-strain) vaccine against influenza.

*b. H.R. 4302, Protecting Access to Medicare Act of 2014 (P.L. 113–93)*

On March 26, 2014, Congressman Joseph Pitts introduced H.R. 4302, a bill that amends the Social Security Act to extend Medicare payments to physicians and other provisions of the Medicare and Medicaid programs, and for other purposes.

H.R. 4302 passed the House on March 27, 2014 on a motion to suspend the rules and by voice vote. The Senate passed the bill on March 31, 2014, without amendment Yea-Nay Vote, 64–35. Record Vote Number: 93. The bill was presented to the President, and signed by the President on April 1, 2014 becoming Public Law 113–93.

*c. H.R. 4994, Improving Medicare Post-Acute Care Transformation Act of 2014 (P.L. 113–185)*

On June 26, 2014, Chairman of the Ways and Means Committee, Dave Camp, along with 8 cosponsors, including Ranking Member Levin, introduced H.R. 4994, a bill that amends title XVIII of the Social Security Act to provide for standardized post-acute care assessment data for quality, payment, and discharge planning, and for other purposes.

On September 16, 2014 the House passed H.R. 4994, as amended, under suspension of the rules by voice vote. The Senate passed the H.R. 4994 without amendment by Unanimous Consent on September 18, 2014. On September 26, 2014, the bill was presented to the President and the President signed the bill on October 6, 2014, becoming Public Law 113–185.

*d. H.R. 4067, SGR Repeal and Medicare Provider Payment Modernization Act of 2014 (P.L. 113–198)*

On February 18, 2014, Congresswoman Lynn Jenkins introduced H.R. 4067, a bill that provides for the extension of the enforcement instruction on supervision requirements for outpatient therapeutic services in critical access and small rural hospitals through 2014.

The House Committee on Energy and Commerce marked up the bill on July 30, 2014, and reported the Yeas and Nays: 31–11. Energy and Commerce filed H. Rept. 113–582, Part I on September 9, 2014.

The Committee discharged H.R. 4067 on September 9, 2014. H.R. 4067 passed the House under suspension of the Rules by voice vote on September 9, 2014. The bill was received in the Senate on September 10, 2014. The Senate passed without amendment by Unanimous Consent on November 20, 2014. On November 24, 2014, the bill was presented to the President and signed into law on December 4, 2014, becoming Public Law 113–198.

## 2. HEALTH CARE PROPOSALS DURING THE 113TH CONGRESS

### *a. H.R. 45, Repealing the Patient Protection and Affordable Care Act and Health Care-related Provisions in the Health Care and Education Reconciliation Act of 2010*

On January 3, 2013, Representative Michele Bachmann introduced H.R. 45, a bill to repeal the Patient Protection and Affordable Care Act and health care-related provisions in the Health Care and Education Reconciliation Act of 2010. On May 16, 2013, the House passed the bill, as amended, under a rule by a vote of 229–195. As of December 20, 2013, the Senate had not yet taken up the legislation.

As passed by the House, H.R. 45 would repeal the Patient Protection and Affordable Care Act of 2010 (P.L. 111–148) and the health care provisions of the Health Care and Education Reconciliation Act of 2010 (P.L. 111–152), including the tax provisions contained in those two laws.

### *a. H.R. 1814, EACH Act*

On April 26, 2013, Representative Aaron Schock along with 225 cosponsors introduced H.R. 1814, a bill that amends section 5000A of the Internal Revenue Code of 1986 to provide an additional religious exemption from the individual health coverage mandate. On March 11, 2014, the House suspended the rules and passed the bill by voice vote. The bill was received in the Senate on March 11, 2014.

The Equitable Access to Care and Health Act, or the EACH Act, amends the Internal Revenue Code with respect to minimum essential health care coverage requirements added by the Patient Protection and Affordable Care Act, to allow an additional religious exemption from such requirements for individuals whose sincerely held religious beliefs would cause them to object to medical health care provided under such coverage.

Defines “medical health care” to mean voluntary health treatment by or supervised by a medical doctor that would be covered under minimum essential coverage that: (1) includes voluntary acute care treatment at hospital emergency rooms, walk-in clinics, or similar facilities; and (2) excludes treatment not administered or supervised by a medical doctor, physical examinations or treatment required by law or third parties, and vaccinations.

*b. H.R. 2009, Keep the IRS Off Your Health Care Act of 2013*

On May 16, 2013, Representative Tom Price and 30 cosponsors introduced H.R. 2009, a bill to prohibit the Department of the Treasury from implementing or enforcing the Patient Protection and Affordable Care Act or the Health Care and Education Reconciliation Act of 2010. On August 2, 2013, the House passed the bill under a rule by a vote of 232–185. As of December 20, 2013, the Senate had not yet taken up the legislation.

As passed by the House, H.R. 2009 would prohibit the Secretary of the Treasury, or any delegate of the Secretary, from implementing or enforcing any provisions of or amendments made by the Patient Protection and Affordable Care Act (P.L. 111–148) or the Health Care and Education Reconciliation Act of 2010 (P.L. 111–152).

*c. H.R. 2667, Authority for Mandate Delay Act*

On July 11, 2013, Representative Tim Griffin—along with Chairman Camp and 22 other cosponsors—introduced H.R. 2667, a bill to delay until 2015 the application of the employer mandate and related reporting requirements enacted as part of the Patient Protection and Affordable Care Act of 2010. On July 2, 2013, the Department of the Treasury had announced that the employer mandate and the related reporting requirements would not be enforced until 2015. On July 17, 2013, the House passed the bill under a rule by a vote of 264–161. Pursuant to the rule (H. Res. 300), in the engrossment of H.R. 2668, the text of H.R. 2667 was added to the end of H.R. 2668, and H.R. 2667 was laid on the table. For further information on H.R. 2668, see section 2e.

As passed by the House, H.R. 2667 would effectively codify the Administration’s July 2, 2013, announcement delaying until 2015 the enforcement of the employer mandate and related reporting requirements enacted under the Patient Protection and Affordable Care Act of 2010 (P.L. 111–148).

*e. H.R. 2668, Fairness for American Families Act*

On July 11, 2013, Representative Todd Young—along with Chairman Camp and 22 other cosponsors—introduced H.R. 2668, a bill to delay until 2015 the application of the individual mandate enacted as part of the Patient Protection and Affordable Care Act of 2010. On July 17, 2013, the House passed the bill, as amended, under a rule by a vote of 251–174. As of December 20, 2013, the Senate had not yet taken up the legislation.

As passed by the House, H.R. 2668 would delay until 2015 the application of the individual mandate enacted as part of the Patient Protection and Affordable Care Act of 2010 (P.L. 111–148), which generally requires an individual to maintain minimum essential health insurance coverage or pay a tax. Pursuant to the rule (H. Res. 300), in the engrossment of H.R. 2668, the text of H.R. 2667 was added to the end of H.R. 2668, and H.R. 2667 was laid on the table. Thus, as passed by the House, H.R. 2668 would also effectively codify the Administration’s July 2, 2013, announcement delaying until 2015 the enforcement of the employer mandate and related reporting requirements enacted under the Patient Protection and Affordable Care Act of 2010. For further information on H.R. 2667, see section 2c.

*f. H.R. 3350, Keep Your Health Plan Act of 2013*

On October 28, 2013, Energy and Commerce Committee Chairman Fred Upton—along with 29 cosponsors—introduced H.R. 3350, a bill to permit health insurance issuers to continue to offer for sale during 2014 current individual health insurance coverage in satisfaction of the requirements of the individual mandate established under the Patient Protection and Affordable Care Act of 2010. On November 15, 2013, the House passed the bill under a rule by a vote of 261–157. As of December 20, 2013, the Senate had not yet taken up the legislation.

As passed by the House, H.R. 3350 would allow health insurance issuers that have in effect health insurance coverage in the individual market as of January 1, 2013, to continue offering such coverage for sale during 2014 outside of a health care exchange established under the Patient Protection and Affordable Care Act of 2010 (P.L. 111–148). The legislation would treat such coverage as a grandfathered health plan for purposes of satisfying that law’s individual mandate, which generally requires an individual to maintain minimum essential health insurance coverage or pay a tax.

*g. H.R. 2810, Medicare Patient Access and Quality Improvement Act of 2013*

On July 24, 2013, Representative Michael Burgess—along with 57 cosponsors—introduced H.R. 2810. The bill amends title XVIII of the Social Security Act to reform the sustainable growth rate and Medicare payment for physicians’ services, and for other purposes. On July 30, 2013 the House Energy and Commerce Committee marked up H.R. 2810 and ordered to be reported as amended by the Yeas and Nays: 51–0. Energy and Commerce filed H. Rept. 113–257, Part I on November 12, 2014.

The Committee marked up H.R. 2810 on December 12, 2013. The bill, H.R. 2810, was ordered favorably reported to the House of Representatives, as amended, by a roll call vote of 39 yeas to 0 nays. The Committee filed H. Rept. 113–257, Part II on March 14, 2014. It was placed on the Union Calendar on March 14, 2014 (Calendar No. 283).

*h. H.R. 4015, SGR Repeal and Medicare Provider Payment Modernization Act of 2014*

Representative Michael Burgess and 118 cosponsors, including Committee on Ways and Means Chairman Camp and Ranking Member Levin, introduced H.R. 4015 on February 6, 2014. The bill amends title XVIII of the Social Security Act to repeal the Medicare sustainable growth rate and improve Medicare payments for physicians and other professionals, and for other purposes.

On March 14, 2014 the bill passed the House by the Yeas and Nays: 238–181 (Roll no. 135) and was received in the Senate on March 24, 2014.

2. HEALTH CARE AND OTHER PROPOSALS DURING THE 113TH  
CONGRESS

*Full Committee Hearing*

On January 28, 2014 the Committee received testimony on the employer mandate and the definition of full time for purposes of

employer responsibility of the Affordable Care Act from: (i) Lanhee J. Chen, Ph.D., Research Fellow, Hoover Institution, Stanford University; (ii) Peter Anastos, Owner and Co-Founder, Maine Course Hospitality Group; (iii) Neil Trautwein, Vice President and Employee Benefits Counsel, National Retail Federation; (iv) Thomas J. Snyder, President, Ivy Tech Community College; and (v) Helen Levy, Ph.D., Research Associate Professor, Institute for Social Research, University of Michigan.

#### *Subcommittee Hearings*

On July 24, 2014, the Subcommittee on Health received testimony on the current status of the Medicare Advantage (MA) program, and the effects of the Affordable Care Act to the program and its impact on seniors enrolled in MA from: (i) Chris Wing, Chief Executive Officer, SCAN Health Plans; (ii) Jeff Burnich, M.D., Senior Vice President & Executive Officer, Sutter Medical Network, on behalf of CAPG; (iii) Robert Book, Ph.D., Senior Research Director, Health Systems Innovation Network, LLC, Outside Healthcare and Economics Expert, American Action Forum; and (iv) Joe Baker, President, Medicare Rights Center.

On June 18, 2014, the Subcommittee on Health received testimony on Medicare Payment Advisory Commission's (MedPAC) June Report to Congress from Mark Miller, Ph.D., Executive Director, MedPAC.

On May 20, 2014, the Subcommittee on Health received testimony on current issues relevant to hospitals in the Medicare program with a specific focus on the current incentives around short inpatient stays and the unintended consequences of those incentives, such as auditing by RACs, a backlog of Medicare appeals, and growth of outpatient observation stays from: (i) Sean Cavanaugh, Deputy Administrator and Director, Center of Medicare, Centers for Medicare and Medicaid Services; (ii) Jodi Nudelman, Regional Inspector General for Evaluation and Inspections, NY Region, Office of the Inspector General, Department of Health and Human Services (OIG-HHS); (iii) Amy Deutschendorf, Senior Director of Clinical Resource Management, Johns Hopkins Hospital and Health System; (iv) Ellen Evans, M.D., Corporate Medical Director, HealthDataInsights; (v) Ann Sheehy, M.D., Member, Public Policy Committee, Society of Hospital Medicine; and (vi) Toby S. Edelman, Senior Policy Attorney, Center for Medicare Advocacy, Inc.

On April 30, 2014, the Subcommittee on Health received testimony on roles of different Agencies in curbing the fraud, waste, and abuse within the Medicare program from: (i) Gloria L. Jarmon, Deputy Inspector General for Audit Services, Office of the Inspector General, Department of Health and Human Services; (ii) Kathleen King, Director of Health, Government Accountability Office; and (iii) Shantanu Agrawal, M.D., Deputy Administrator and Director, Center for Program Integrity, Centers for Medicare and Medicaid Services, Department of Health and Human Services.

On February 26, 2013, the Subcommittee on Health received testimony on ways to improve the current Medicare benefit design from (i) Glen M. Hackbarth, Chairman, Medicare Payment Advisory Commission; (ii) A. Mark Fendrick, M.D., Director, University of Michigan Center for Value-Based Insurance Design; and (iii)

Tricia Neuman, Senior Vice President and Director, Kaiser Program on Medicare Policy, Kaiser Family Foundation.

On March 15, 2013, the Subcommittee on Health received testimony on Medicare Payment Advisory Commission's (MedPAC) March 2013 Report to the Congress on Medicare payment policies from (i) Glen M. Hackbarth, Chairman, MedPAC.

On May 7, 2013, the Subcommittee on Health received testimony on physician and other stakeholder input on how best to reform the Medicare physician payment system from (i) David Hoyt, M.D., Executive Director, American College of Surgeons; (ii) Kim Allan Williams, M.D., Past President, American Society of Nuclear Cardiology; (iii) Charles Cutler, M.D., Chair, Board of Regents, American College of Physicians; (iv) Frank G. Opelka, M.D., Vice-Chair, Consensus Standards Approval Committee, National Quality Forum; and (v) Patrick Courneya, M.D., Medical Director, HealthPartners Health Plan.

On May 21, 2013, the Subcommittee on Health received testimony on policies that modify beneficiary cost-sharing within the Medicare program from (i) Joseph R. Antos, Ph.D., Wilson H. Taylor Scholar in Health Care and Retirement Policy, American Enterprise Institute; (ii) Alice M. Rivlin, Ph.D., Senior Fellow, Economic Studies, Brookings; and (iv) Joe Baker, President, Medicare Rights Center.

On June 14, 2013, the Subcommittee on Health received testimony on proposals to reform post-acute care under the Medicare program from (i) Jonathan Blum, M.D., Deputy Administrator and Director, Center of Medicare, Centers for Medicare and Medicaid Services; and (ii) Mark Miller, Ph.D., Executive Director, Medicare Payment Advisory Commission.

#### D. LEGISLATIVE REVIEW OF HUMAN RESOURCES ISSUES

##### 1. HUMAN RESOURCES BILLS ENACTED INTO LAW DURING THE 113TH CONGRESS

##### *H.R. 4980, the Preventing Sex Trafficking and Strengthening Families Act (P.L. 113-183)*

On June 26, 2014, Committee on Ways and Means Chairman Dave Camp, Ranking Member Sander Levin, Human Resources Subcommittee Chairman Dave Reichert, and Ranking Member Lloyd Doggett introduced H.R. 4980, the "Preventing Sex Trafficking and Strengthening Families Act of 2014." On August 23, 2014, Chairman Camp moved to suspend the rules and the House agreed to the bill by voice vote. On September 18, 2014, the bill passed the Senate without amendment by unanimous consent, and on September 29, 2014, the President signed the bill.

This bill amends Part E (Federal Payments for Foster Care and Adoption Assistance) of title IV of the Social Security Act (SSA), to protect youth at risk of sex trafficking by requiring state child welfare agencies to identify, document, and determine appropriate services for children in foster care or who are otherwise involved in the child welfare system who are victims of child sex trafficking and those who at risk of becoming victims. Additionally, this bill requires State child welfare agencies to promote "normalcy" for youth in foster care, allowing them to more easily participate in age appropriate social, scholastic and enrichment activities. This

bill also improves the Federal adoption incentives program and extends it for three years, as well as extends the Family Connection Grant Program for one year. This bill improves international child support recovery by requiring states to make necessary changes to implement the Hague Convention in enforcing international child support cases, increasing the amount of child support collected for families, and requires data standardization within the child support enforcement program, improving administration and streamlining the child support program's interactions with federal programs such as Temporary Assistance for Needy Families (TANF), child welfare, Unemployment Insurance and the Supplemental Nutrition Assistance Program (SNAP).

H.R. 4980 reflects bipartisan agreements between the House and Senate on policies included in several bills previously approved by the Committee on Ways and Means and the House (H.R. 3205, H.R. 4058, and H.R. 1896; see detailed descriptions below).

## 2. HUMAN RESOURCES PROPOSALS DURING THE 113TH CONGRESS

### a. *H.R. 890, the Preserving the Welfare Work Requirement and TANF Extension Act of 2013*

On February 28, 2013, Chairman Camp along with 23 cosponsors introduced H.R. 890, the "Preserving Work Requirements for Welfare Programs Act of 2013." On March 6, 2013, the Committee marked up the bill and ordered it favorably reported without amendment by voice vote, and the report (H. Rept. 113-13, Part I) was filed on March 11, 2013, the same day the Committee on Education and the Workforce discharged the bill. The bill, as renamed the "Preserving the Welfare Work Requirement and TANF Extension Act of 2013," passed the House by a vote of 246 to 181 (Roll no. 68). On March 14, 2013, H.R. 890 was received in the Senate, read twice, and referred to the Committee on Finance.

This bill prohibits the Secretary of Health and Human Services (HHS) from finalizing, implementing, enforcing, or otherwise taking any action to give effect to the Information Memorandum dated July 12, 2012 which allows States to request waivers of work participation rate requirements in the Temporary Assistance for Needy Families (TANF) program. Specifically, the bill prohibits the Secretary from authorizing, approving, modifying, or extending any experimental, pilot, or demonstration project under the Social Security Act that: (1) waives compliance with mandatory participation rate work requirements of the TANF program, or (2) authorizes an expenditure not otherwise allowed in TANF with respect to compliance with work requirements. The bill would also rescind and nullify any waiver of work participation rate requirements granted before the enactment of this Act. Additionally, the bill extends TANF through December 31, 2013.

### b. *H.R. 1896, the International Child Support Recovery Improvement Act of 2013*

On May 8, 2013, Human Resources Subcommittee Chairman David Reichert and Ranking Member Lloyd Doggett, along with eight cosponsors introduced H.R. 1896, the "International Child Support Recovery Improvement Act of 2013," which was referred to the House Committees on Ways and Means, Budget and Judiciary.

On June 18, 2013, the House voted to suspend the rules and agreed to the bill by a vote of 394–27. H.R. 1896 was received in the Senate, read twice, and referred to the Committee on Finance on June 19, 2013. For further action, see H.R. 4980, which became Public Law 113–183 on September 29, 2014.

The “International Child Support Recovery Improvement Act of 2012” amends Part D of Title IV of the Social Security Act (SSA) to direct the Secretary of HHS to use the authorities otherwise provided by law to ensure U.S. compliance with any multilateral child support convention to which the United States is a party. It also authorizes access to the Federal Parent Locator Service (FPLS) by an entity designated as a Central Authority for child support enforcement in a foreign reciprocating country or a foreign treaty country (for which the 2007 Family Maintenance Convention is in force) so that foreign reciprocating countries will be notified of the State of residence of individuals sought for child support enforcement.

The bill directs the Secretary of HHS to designate: (1) a non-proprietary and interoperable data exchange standard for any category of information required to be reported under Part D of Title IV of the SSA, and (2) data exchange standards to govern reporting of such data. It increases from 24 to 48 months the length of time information entered into the database maintained by the National Directory of New Hires shall remain accessible before being deleted. Finally, the bill revises the authority of the Secretary of HHS to provide access to data in each component of the FPLS and to information reported by employers for certain research purposes. It limits such research to any undertaken by a State or Federal agency that is likely to contribute to achieving the purposes of Part A of Title IV of the SSA (i.e. TANF) or of Part D of Title IV of the SSA.

*c. H.R. 3205, the Promoting Adoption and Legal Guardianship for Children in Foster Care Act*

On September 27, 2013, Chairman Camp, Ranking Member Levin, Human Resources Subcommittee Chairman Dave Reichert, and Human Resources Subcommittee Ranking Member Lloyd Doggett, along with ten other cosponsors introduced H.R. 3205, the “Promoting Adoption and Legal Guardianship for Children in Foster Care Act.” On October 22, 2013, the House voted to suspend the rules and passed the bill by a vote of 402 to 0. On October 28, 2013, H.R. 3205 was received in the Senate, read twice, and referred to the Committee on Finance.

The bill reauthorizes the Adoption Incentives program for three years (FY 2014 through FY 2016), revises program awards over that three-year period to focus on increasing adoption rates instead of the raw number of adoptions (ensuring States receive awards even as foster care caseloads continue to decline), and focuses more resources on increasing adoptions of older children. The bill also creates a new award category for increases in the rate of children leaving foster care for legal guardianship and allows States to spend incentive funds over three years instead of two.

This legislation requires States to improve their reporting of State savings in the wake of changes made in 2008 that increased Federal funding of adoption assistance, and it ensures a portion of

these savings is invested in services to support families after adoptions have been finalized. The bill also clarifies the treatment of successor guardians under the new Guardianship Assistance Program, guaranteeing children can continue to be cared for by another legal guardian if a relative guardian passes away or is incapacitated.

This bill also extends for three years the Family Connection Grants program that is focused on helping children in foster care reconnect with family members. To offset the cost of this extension, the bill requires States to offset Federal income tax refunds to recover Unemployment Insurance overpayments that are the fault of the claimant. Through the combination of these provisions, the legislation would reduce the deficit over 10 years by \$24 million.

*d. H.R. 4058, the Preventing Sex Trafficking and Improving Opportunities for Youth in Foster Care Act*

On February 14, 2014, Human Resources Subcommittee Chairman David Reichert and Ranking Member Lloyd Doggett, along with 15 cosponsors, introduced H.R. 4058, the “Preventing Sex Trafficking and Improving Opportunities for Youth in Foster Care Act,” which was referred to the Committee on Ways and Means. On April 29, 2014, the Committee considered and marked-up the bill, which as amended was reported favorably by a vote of 33–0, with the report (H. Rept. 113–441) filed on May 7, 2014. On May 20, 2014, Subcommittee Chairman Reichert moved to suspend the rules and pass the bill as amended in the House, and the bill was passed unanimously by voice vote.

This bill amends Part E (Federal Payments for Foster Care and Adoption Assistance) of title IV of the Social Security Act (SSA) to better identify and protect youth at risk of sex trafficking and improve opportunities for youth in foster care, as well as support better permanency outcomes for children. This bill also improves data collection and reporting on child sex trafficking by requiring the Secretary of Health and Human Services to report annually to Congress on children in foster care and victims of sex trafficking. Finally, this bill amends Part D (Child Support and Establishment of Paternity) of Title IV of the SSA to improve the use of technology to increase child support collections.

*e. H.R. 4137, the Preserving Welfare for Needs Not Weed Act*

On March 4, 2014, Human Resources Subcommittee Chairman David Reichert, along with 11 cosponsors, introduced H.R. 4137, the “Preserving Welfare for Needs Not Weed Act,” which was referred to the Committee on Ways and Means. On September 16, 2014, Subcommittee Chairman Reichert moved to suspend the rules and pass the bill in the House, and the bill passed by voice vote.

This bill amends Part A (Temporary Assistance for Needy Families or TANF) of Title IV of the SSA to require a state receiving a TANF grant to maintain policies and practices necessary to prevent assistance under the TANF program from being used in any electronic benefit transfer transaction (via a welfare benefit card) at any establishment that offers marijuana for sale.

## 3. HUMAN RESOURCES ISSUES DURING THE 113TH CONGRESS

*a. Unemployment Insurance Issues*

On April 16, 2013, the Subcommittee on Human Resources received testimony on the implementation of reforms to unemployment benefits enacted in P.L. 112–96, the “Middle Class Tax Relief and Job Creation Act.” Individuals testifying included: (i) Bill Starks, Director, Unemployment Insurance Division, Utah Department of Workforce Services; (ii) The Honorable Tommy Williams, Texas State Senate, District 4; (iii) Rich Hobbie, Executive Director, National Association of State Workforce Agencies; (iv) Larry Kidd, Principal/CEO, Reliable Staffing Services and RSS Professional, LLC; and (v) Judy Conti, Federal Advocacy Coordinator, National Employment Law Project.

On September 11, 2013, the Subcommittee on Human Resources received testimony on possible measures to improve the integrity of the UI program, including H.R. 2826, the “Permanently Ending Receipt by Prisoners (PERP) Act.” Individuals testifying included: (i) Julia Hearthway, Secretary of Labor and Industry, Pennsylvania; (ii) Scott Sanders, Commissioner, Department of Workforce Development, Indiana; (iii) Doug Holmes, President, UWC Strategic Services on Unemployment & Workers’ Compensation; (iv) Valerie Melvin, Director, Information Management and Technology Resources Issues, U.S. Government Accountability Office (GAO); and (v) Sharon Dietrich, Managing Attorney, Community Legal Services.

*b. Welfare Reform Issues*

On February 28, 2013, the Subcommittee on Human Resources received testimony on HHS’ proposed waivers of TANF work participation rate requirements. Individuals testifying included: (i) The Honorable Orrin G. Hatch, U.S. Senator from the State of Utah; (ii) Kay E. Brown, Director, Education, Workforce, and Income Security, U.S. Government Accountability Office (GAO); (iii) Jason Turner, Executive Director, Secretary’s Innovation Group; (iv) Elizabeth Lower-Basch, Policy Coordinator and Senior Policy Analyst, Center for Law and Social Policy; and (v) Douglas Besharov, Professor, School of Public Policy, University of Maryland. Witnesses discussed the role of work requirements in welfare programs and the importance of ensuring welfare recipients receive help in finding employment so they can move up the economic ladder.

On June 18, 2013, the Subcommittee on Human Resources received testimony on current programs designed to assist low-income individuals and families, how they can create disincentives to increasing earnings, and how they might fail to address factors that caused individuals to seek assistance in the first place. Individuals testifying included: (i) Jeffrey Kling, Ph.D., Associate Director for Economic Analysis, Congressional Budget Office; (ii) Lawrence M. Mead, Ph.D., Professor, Department of Politics, New York University; (iii) Jennifer Tiller, DC Director, America Works and Sada Randolph, former America Works client; (iv) Casey Mulligan, Ph.D., Professor, Department of Economics, University of Chicago; and (v) Eric Rodriguez, Vice President, Office of Research, Advocacy, and Legislation, National Council of La Raza. Witnesses fo

cused on the importance of coordinating benefits for low-income families so that they better support, encourage, and reward work.

On July 17, 2013, the Subcommittee on Human Resources received testimony on the effectiveness of current programs designed to assist low-income families and individuals, how Congress can ensure more social programs are rigorously evaluated to determine their impact, and how high-quality evidence can best be used to inform the design of social programs at the level. Individuals testifying included: (i) Jon Baron, President, Coalition for Evidence-Based Policy; (ii) Kristen Cox, Executive Director, Utah Governor's Office of Management and Budget; (iii) Steve Aos, Director, Washington State Institute for Public Policy; (iv) David B. Muhlhausen, Ph.D., Research Fellow, Empirical Policy Analysis, The Heritage Foundation; and (v) Tara Smith, Research Associate, Ray Marshall Center, Lyndon B. Johnson School of Public Affairs, The University of Texas. Witnesses discussed how little evidence exists about the effects of some policies to assist low-income families and how a rigorous, data-driven approach is needed to focus Federal spending on those programs that have been shown to be most effective.

On July 31, 2013, the Subcommittee on Human Resources received testimony on how States have used flexibility in the past to improve services for low-income families and individuals, and how current safety net programs can be better coordinated to provide more effective assistance to those in need. Individuals testifying included: (i) Eloise Anderson, Secretary, Wisconsin Department of Children and Families; (ii) Clarence Carter, Director, Arizona Department of Economic Security; (iii) Michelle Saddler, Secretary, Illinois Department of Human Services; and (iv) Larry Woods, Chief Executive Officer, Housing Authority of Winston-Salem. Witnesses discussed the importance of administrative flexibility in coordinating low-income benefits and how this flexibility can allow officials at the State and local level to deliver benefits more effectively.

On April 2, 2014, the Subcommittee on Human Resources received testimony on the Maternal, Infant, and Early Childhood Home Visiting (MIECHV) program, including what is known about whether services funded by the program have improved outcomes for young children and their parents and how Congress can determine whether spending on such services can produce the best results for at-risk families. Individuals testifying included: (i) Crystal Towne, RN, Nurse-Family Partnership Home Visitor, Yakima Valley Memorial Hospital; (ii) Sherene Sucilla, former Nurse Family Partnership (NFP) program participant; (iii) Darcy Lowell, CEO, Child First; (iv) Jon Baron, President, Coalition for Evidence-Based Policy; and (v) Rebecca Kilburn, Senior Economist, RAND Corporation. Witnesses discussed the importance of evidence-based home visiting program models, evidence of the effectiveness of such interventions, and the valuable outcomes that may result from these programs.

On September 9, 2014, the Subcommittee on Human Resources received testimony on Social Impact Bonds, including how State and local governments are using this financing structure to attempt to achieve better outcomes today and their potential to help achieve better results for families in need in the future. Individuals testifying included: (i) Sam Schaeffer, CEO and Executive Director, Center for Employment Opportunities; (ii) Robert Romo, former cli-

ent, Center for Employment Opportunities; (iii) Linda Gibbs, Principal, Bloomberg Associates; (iv) David Juppe, Senior Operating Budget Manager, Maryland Department of Legislative Services; and (v) George Overholser, CEO and Co-Founder, Third Sector Capital Partners. Witnesses discussed how Social Impact Bonds are being used now to pay for positive outcomes, how they can help improve the effectiveness of government spending, and how this approach compares with other methods of financing social programs, including in terms of complexity and cost.

*c. Child Welfare Issues*

On February 27, 2013, the Subcommittee on Human Resources received testimony on successful efforts to increase adoptions of children from foster care. Leaders of several private organizations who have achieved significant success testified about their programs, as well as their views on reauthorizing the Adoption Incentives program. Individuals testifying included: (i) Rita Soronen, President and CEO, Dave Thomas Foundation for Adoption; (ii) Kelly Rosati, Vice President of Community Outreach, Focus on the Family; (iii) Pat O'Brien, Executive Director, You Gotta Believe!; and (iv) Nicole Dobbins, Executive Director, Voice for Adoption. Witnesses discussed the importance of encouraging adoptions of older children and shared their experiences in facilitating adoptions of older youth.

On May 9, 2013, the Subcommittee on Human Resources received testimony on policies and practices that limit opportunities for foster youth and reviewed recent State efforts to allow foster parents and foster youth make reasonable decisions about the youth's participation in everyday events and activities. Individuals testifying included: (i) The Honorable Nancy Detert, Florida Senate Senator, District 28; (ii) Talitha James, Foster Youth Fellow, Kidsave; (iii) Irene Clements, President, National Foster Parent Association; (iv) David Wilkins, Secretary, Florida Department of Children and Families and Tanya Wilkins, Advocate for Foster Care and Adoption, Governor's Office of Adoption and Child Protection; and (v) Lynn Tiede, Senior Associate Director for Policy, Jim Casey Youth Opportunities Initiative. Witnesses discussed ways in which States have provided foster parents with more authority to make day-to-day decisions for youth in their care and how State policies might be changed to improve the lives of youth in foster care.

On October 23, 2013, the Subcommittee on Human Resources received testimony on how the child welfare system currently works to prevent the sex trafficking of youth in foster care, how the needs of sex trafficking victims are addressed, and how Federal laws and policies might be improved to better ensure the safety and well-being of youth at risk of abuse and neglect. Individuals testifying included: (i) The Honorable Erik Paulsen, U.S. Representative from the State of Minnesota; (ii) The Honorable Louise Slaughter, U.S. Representative from the State of New York; (iii) The Honorable Ted Poe, U.S. Representative from the State of Texas; (iv) The Honorable Karen Bass, U.S. Representative from the State of California; (v) The Honorable Orrin G. Hatch, U.S. Senator from the State of Utah; (vi) Withelma "T" Ortiz Walker Pettigrew, Board Member, Human Rights Project for Girls; (vii) John Ryan, CEO,

National Center for Missing and Exploited Children; (viii) The Honorable Bobbe J. Bridge, President, CEO and Founder, Center for Children and Youth Justice; (ix) Melinda Giovengo, Ph.D., Executive Director, YouthCare; and (x) Ashley Harris, Child Welfare Policy Associate, Texans Care For Children. Witnesses discussed the importance of collecting better data on victims of sex trafficking and ensuring that instances of sex trafficking are reported to law enforcement. Witnesses also discussed how child welfare policies might be changed to reduce the likelihood that youth in foster care will become victims of sex trafficking.

On February 19, 2014 the Subcommittee on Human Resources received testimony on efforts by groups in the State of Washington to end child sex trafficking, prevent youth in foster care from becoming victims of this crime, and empower youth in foster care so they can achieve success. Individuals testifying included: (i) Jeanne Kohl-Welles, Senator, 36th Legislative District of Washington; (ii) John Urquhart, Sheriff, King County, Washington; (iii) Reagan Dunn, Councilman, King County, Washington; (iv) Noel Gomez, Co-founder and Director of Survivor Services, Seattle Organization for Prostitution Survivors; (v) Mandy Urwiler, Senior Network Representative, The Mockingbird Society; and (vi) Dawn Rains, Chief Operating Officer, Treehouse. Witnesses discussed efforts to end the exploitation of foster youth through sex trafficking and the efforts underway at the local, State and Federal levels to develop best practices for helping trafficking victims and those at risk of being trafficked.

#### E. LEGISLATIVE REVIEW OF SOCIAL SECURITY ISSUES

##### 1. SOCIAL SECURITY BILLS ENACTED INTO LAW DURING THE 113TH CONGRESS

###### *a. H.R. 5739, No Social Security for Nazis Act (P.L. 113–270)*

On November 19, 2014, Subcommittee Chairman Johnson, along with Subcommittee Ranking Member Xavier Becerra, Chairman Camp, Ranking Member Levin, and 32 other cosponsors introduced H.R. 5739, a bill that amends the Social Security Act to provide for the termination of social security benefits for individuals who participated in Nazi persecution, and for other purposes. The House passed H.R. 5739 on motion to suspend the rules and pass the bill by the Yeas and Nays: (2/3 required): 420–0 (*Roll no. 537*). On December 4, 2014, the Senate passed the bill without amendment by Unanimous Consent. The bill was presented to the President on December 10, 2014 and signed it into law on December 18, 2014, becoming Public Law 113–270.

H.R. 5739 stops Social Security benefits to those who participated in Nazi persecutions by closing a loophole which allowed a small number of known Nazis to retain their benefits. Under the Social Security Act, Social Security benefits are terminated when individuals are deported due to participating in Nazi persecutions. Some individuals whom the Department of Justice identified as Nazi persecutors were denaturalized (stripped of their citizenship), or voluntarily renounced their citizenship, and left the country to avoid formal deportation proceedings. Under current law, these individuals are able to continue receiving Social Security benefits. H.R. 5739 amends the law to stop payments to those denaturalized

due to participation in Nazi persecutions, or who voluntarily renounced their citizenship as part of a settlement with the Attorney General related their participation in Nazi persecution. The bill also ensures that individuals who participated in Nazi persecutions are ineligible for spouse benefits or Supplemental Security Income benefits. Finally, the bill requires the Attorney General to certify to the Ways and Means Committee and Senate Finance Committee that the Social Security Administration has been notified of all those who benefits should be terminated due to Nazi participation and requires the Commissioner of Social Security to certify that benefits were terminated.

*b. H.R. 647, ABLE Act of 2014 (P.L. 113–614)*

On February 13, 2013 Congressman Ander Crenshaw introduced H.R. 647, the “Achieving a Better Life Experience Act of 2013,” or the “ABLE Act of 2013,” which amends the Internal Revenue Code to establish tax-exempt ABLE accounts to assist an individual with a disability in building an account to pay for qualified disability expenses.

The ABLE Act was enacted as part of H.R. 5771 when the President signed it into law on December 19, 2014 (see Part IA, sec 2m for further information). The legislation was partially paid for by one provision falling under the jurisdiction of the Subcommittee. Under current law, Disability Insurance (DI) benefits are generally offset when the beneficiary also receives worker’s compensation (WC) benefits. The offset ends the month the worker reaches age 65. Prior to 1983 amendments, the WC offset applied to any DI beneficiary who was also receiving WC. However, when Congress increased the full retirement age (FRA) to ultimately reach age 67, it did not increase the age until which the WC offset applied. Under the Able Act, the age until which the WC offset applies would be aligned to the increased FRA for Social Security.

2. SOCIAL SECURITY PROPOSALS DURING THE 113TH CONGRESS

*a. H.R. 781, the Medicare Identity Theft Prevention Act of 2013*

On February 5, 2013, Subcommittee Chairman Johnson, along with 6 cosponsors, introduced H.R. 781, the “Medicare Identity Theft Prevention Act of 2013.” The bill would prohibit the inclusion of SSNs on seniors’ Medicare cards to guard against identity theft and fraud. A recent report by the GAO confirmed that the Centers for Medicare and Medicaid could remove the SSN on seniors’ Medicare cards. Similar legislation, H.R. 1509, was passed by the House during the 112th Congress.

*b. H.R. 1502, Social Security Disability Insurance and Unemployment Benefits Double Dip Elimination Act of 2013*

On April 11, 2013, Social Security Subcommittee Chairman Johnson, along with other members of the Committee on Ways and Means, introduced H.R. 1502, “The Social Security Disability Insurance and Unemployment Benefits Double Dip Elimination Act of 2013.” The legislation would end the ability to double dip by receiving DI and Unemployment Insurance (UI) at the same time, as eligibility for DI depends on the inability to work due to a disability while UI eligibility requires an individual to be able and available

to work. A July 2012 report from the Government Accountability Office (GAO) estimated that at least 117,000 individuals are receiving concurrent DI and UI benefits in Fiscal Year (FY) 2010, and overlapping cash benefits paid to these individuals totaled over \$281 million from DI and more than \$575 million from UI. The President's FY 2014 budget included a similar provision to prevent double dipping. No further action was taken.

*c. H.R. 2720, Alexis Agin Identity Theft Protection Act of 2013*

On July 18, 2013, Subcommittee Chairman Johnson, along with Ranking Member Xavier Becerra (D-CA) and 22 cosponsors, introduced H.R. 2720, "The Alexis Agin Identity Theft Protection Act of 2013." The legislation would end the public sale and access of Social Security's Death Master File (DMF). The Social Security Administration (SSA) collects death information to administer its programs. Deceased individuals' Social Security Numbers (SSNs), names and date of death have been available for purchase from the Commerce Department since 1980, as required under a Freedom of Information Act court case settlement. Criminals are able to use the DMF as a resource to steal the identities of deceased individuals. One common scheme involves using the SSNs of children who are deceased to claim them as dependents on fraudulent tax returns. The Treasury Inspector General for Tax Administration reported 105,000 returns using the identities of deceased individuals were paid in tax year 2010, resulting in \$415 million in illegal refunds. The President's Fiscal Year 2014 budget, the National Taxpayer Advocate at the IRS, and the SSA Inspector General have all called for the public release of current DMF data to cease. On December 12, 2013, the House passed H.J. Res. 59, the Bipartisan Budget Act of 2013, including a provision to restrict access to the DMF. This provision creates a program under which the Secretary of Commerce restricts access to information contained on the DMF for a three-year period beginning on the date of an individual's death—except to persons who are certified under the program to access such information sooner. A penalty of \$1,000 is imposed for each improper disclosure or misuse of information obtained from the DMF, up to a maximum of \$250,000 per person per calendar year. The Secretary is required to establish and collect user fees sufficient to recover all costs associated with the certification program. This proposal will save \$786 million over the next ten years, including \$517 million in increased revenues attributable to preventing payment of fraudulently claimed tax refunds. For more information on this legislation please see section below on Legislative Review of Multi-Jurisdictional Issues, b. H.J. Res. 59, Joint Resolution Making Continuing Appropriations for Fiscal Year 2014 (later renamed the "Bipartisan Budget Act of 2013").

*d. H.R. 5260, Stop Disability Fraud Act of 2014*

On July 30, 2014, Subcommittee Chairman Johnson and other members of the Committee on Ways and Means introduced H.R. 5260, the "Stop Disability Fraud Act of 2014." The bill would take key steps towards strengthening and restoring public confidence in the DI program by combatting conspiracy fraud, strengthening program protections, and modernizing disability programs. Provisions in the bill include preventing evidence from sanctioned or unli-

censed doctors from being used to determine disability; increasing criminal and civil penalties for those who defraud the DI program; requiring standard qualifications for decision makers and their advisors; updating the medical and vocational guidelines used to determine disability; developing objective instruments to measure a person's ability to function; and referring denied applicants to rehabilitation services. No further action was taken.

### 3. SOCIAL SECURITY ISSUES DURING THE 113TH CONGRESS

#### *a. Protecting the Privacy of Social Security Numbers Issues*

On October 10, 2013, Ways and Means Subcommittee on Social Security Chairman Johnson and Subcommittee on Health Chairman Kevin Brady released a report by the GAO confirming that the CMS could have easily incorporated plans to remove the SSN on seniors' Medicare cards to guard against identity theft and fraud. Nearly a decade ago, the Bush Administration issued an order to remove all SSNs from public documents. Other agencies have complied, but the GAO report shows the CMS has not even begun to initiate such a project even though GAO indicates the agency's information technology systems could incorporate a simple translation strategy to make the change. The report was initially requested on September 7, 2012, by Subcommittee Chairman Johnson and then Subcommittee on Health Chairman Herger asking GAO to further study CMS's efforts to find a credible solution to remove SSNs from Medicare cards.

#### *b. Strengthening the Disability Insurance Program Issues*

On September 19, 2013, the Subcommittee held a hearing on the Social Security disability fraud conspiracy in Puerto Rico. The Subcommittee received testimony from (i) Patrick P. O'Carroll, Jr., Inspector General, Social Security Administration, accompanied by Paul C. Lillios, Associate Chief Administrative Law Judge, Social Security Administration, and (ii) Beatrice M. Disman, Regional Commissioner, New York Region, Social Security Administration. The hearing focused on the investigation in Puerto Rico resulting in the arrest and indictment of seventy-five individuals for Social Security fraud, the SSA's oversight of the Social Security Disability Insurance program in Puerto Rico, and Social Security's ongoing efforts to prevent fraud. Witnesses discussed the effectiveness of current fraud detection processes that allowed for the uncovering of conspiracy in Puerto Rico and argued for continued and improved measures to further fight fraud nationwide.

On January 16, 2014, the Subcommittee held a hearing on the Social Security disability fraud scheme in New York. The Subcommittee received testimony from (i) Patrick P. O'Carroll Jr., Inspector General, Social Security Administration, accompanied by Edward Ryan, Special Agent-in-Charge, New York Field Division, Office of the Inspector General, Social Security Administration, and (ii) Carolyn Colvin, Acting Commissioner of Social Security, accompanied by Beatrice M. Disman, Regional Commissioner, New York Region, Social Security Administration. Witnesses discussed the current facts of the New York scheme, the investigation, estimated cost to taxpayers, and what the SSA is doing to prevent future schemes in the wake of this and other scandals in Puerto Rico and

West Virginia. Inspector General O'Carroll discussed the process that led to the indictment, as of January 16, 2014, of 106 defendants for their alleged involvement in a criminal conspiracy, costing taxpayers approximately \$23.2 million. During his opening statement, Subcommittee Chairman Sam Johnson asked Acting Commissioner Colvin to submit her plan to the Subcommittee for preventing future disability fraud schemes as well as legislative recommendations. Chairman Johnson also requested a full investigation from Inspector General O'Carroll of the SSA's management of the DI program and the agency's failure to prevent fraud conspiracies.

On February 26, 2014, the Subcommittee on Social Security held a hearing on preventing disability scams. The Subcommittee received testimony from two witness panels. The first panel included (i) Carolyn Colvin, Acting Commissioner of Social Security. The second panel included (ii) J. Matthew Royal, Vice President and Chief Auditor, Unum Group, (iii) William B. Zielinski, Deputy Commissioner of Systems and Chief Information Officer, Social Security Administration, and (iv) Alan R. Shark, Fellow, National Academy of Public Administration. Acting Commissioner Colvin discussed the SSA's plan and legislative recommendations for preventing conspiracy fraud, originally requested by Subcommittee Chairman Sam Johnson at the January 16, 2014 hearing on the Social Security disability fraud scheme in New York. The second panel of witnesses discussed recommendations of public and private sector experts to stop disability fraud schemes before benefits are awarded and to deter criminals from attempting to cheat the system. Specifically, witnesses highlighted the importance of the SSA adopting the use of data analytics to identify potential fraud cases. Additionally, witnesses testified about the importance of continuing to promote a culture of fraud prevention at the SSA, including anti-fraud training for SSA employees. The Subcommittee was in broad agreement on the need for legislation to prevent future schemes from occurring and to protect taxpayer dollars.

At a Subcommittee hearing on January 16, 2014, Subcommittee Chairman Johnson requested the SSA OIG conduct a formal review of the SSA's management of the DI program and its ability to prevent and detect fraud. The request came in the wake of major fraud scandals in Puerto Rico, West Virginia and New York City. On September 12, 2014, the OIG released its report, "The Social Security Administration's Ability to Prevent and Detect Disability Fraud." The report found that the SSA's current anti-fraud efforts do not go far enough to address the fact that the Agency's outdated and unintegrated computer systems and policies have not been able to prevent or easily identify widespread fraud schemes. The report recommended that the SSA invest in predictive analytics tools to identify claims likely to be fraudulent; invest in a comprehensive searchable system of records to identify and review trends in claims with common characteristics; modernize disability policy to reflect advances in medicine and technology; continue oversight of the performance and productivity of Administrative Law Judges; and make all efforts to allocate resources to clear the CDR backlog.

## F. LEGISLATIVE REVIEW OF DEBT ISSUES

## 1. BILLS ENACTED INTO LAW

*a. H.R. 325, No Budget, No Pay Act of 2013 (Public Law No: 113–3)*

On January 21, 2013 the Committee on Ways and Means Chairman, Dave Camp along with the Committee on House Administration Chairman Candice Miller introduced H.R. 325 “No Budget, No Pay Act of 2013,” and it was referred to the Committee on Ways and Means, and in addition to the Committee on House Administration. On January 23, 2013 the bill was agreed to in the House by recorded vote: 285–144 (Roll no. 30). On January 31, 2013 the Senate passed H.R. 325 without amendment by yea nay vote: 64–34 (Record Vote Number: 11). On February 4, 2013, the bill was presented to the President and signed into law.

No Budget, No Pay Act of 2013—suspends through May 18, 2013, the current \$16.394 trillion public debt limit. It also makes a special rule relating to obligations issued during the suspension period.

Under the No Budget, No Pay Act, effective May 19, 2013, the public debt limit, automatically increases but only to the extent that: (1) the face amount of obligations issued and the face amount of obligations whose principal and interest are guaranteed by the federal government (except guaranteed obligations held by the Secretary of the Treasury) outstanding on May 19, 2013, exceeds (2) the face amount of such obligations outstanding on the date of enactment of this Act.

It prohibits an obligation from being taken into account unless its issuance was necessary to fund a commitment incurred by the federal government that required payment before May 19, 2013.

It requires the appropriate payroll administrator of each house of Congress to deposit in an escrow account all mandatory payments for compensation of Members of Congress serving in that house if by April 15, 2013, that house has not agreed to a concurrent budget resolution for FY2014. Requires release to those Members of such payments after April 16, 2013, only upon the earlier of: (1) the day on which that house agrees to a concurrent budget resolution for FY2014, or (2) the last day of the 113th Congress.

*b. H.J. Res. 99, Relating to the disapproval of the President’s exercise of authority to suspend the debt limit, as submitted under section 1002(b) of the Continuing Appropriations Act, 2014 on October 17, 2013 (Public Law No. 113–46)*

On October 28, 2013, Congressman Todd Young introduced H.J. Res. 99, relating to the disapproval of the President’s exercise of authority to suspend the debt limit, as submitted under section 1002(b) of the Continuing Appropriations Act, 2014 on October 17, 2013. On October 30, 2013, the House passed the bill by the Yeas and Nays: 222–191 (Roll no. 570). On October 31, 2013, the resolution was received in the Senate, read twice and placed on the Senate Legislative Calendar under General Orders (Calendar No. 232), pursuant to section 1002 of Public Law No. 113–46. See Part IF, section 1a.

## 2. OTHER DEBT MATTERS PROPOSALS DURING THE 113TH CONGRESS

*H.R. 807, Full Faith and Credit Act*

On February 25, 2013, Congressman Tom McClintock along with 106 cosponsors introduced H.R. 807, requiring that the Government prioritize all obligations on the debt held by the public in the event that the debt limit is reached. The Committee marked up H.R. 807 on April 24, 2013, and was ordered favorably reported to the House of Representatives as amended by a roll call vote of 22 yeas to 14 nays (H. Rept. 113–48). On May 9, 2013, the bill, H.R. 807 was passed by the House by the Yeas and Nays: 221–142 (Roll no. 142). It was received in the Senate on May 13, 2013, read twice, and referred to the Committee on Finance.

Full Faith and Credit Act—Requires the Secretary of the Treasury, in addition to any other authority provided by law, to issue obligations to pay with legal tender, and solely for the purpose of paying, the principal and interest on U.S. obligations held by the public, or held by the Old-Age and Survivors Insurance Trust Fund and Disability Insurance Trust Fund, in the event that the federal debt reaches the statutory limit after enactment of this Act.

Prohibits: (1) the use of the issued obligations to pay compensation for Members of Congress, and (2) these obligations from being taken into account in applying the current \$16.394 trillion public debt limit to the extent that they would otherwise cause such limit to be exceeded.

Requires the Secretary, if such authority is exercised after enactment of this Act, to report to specified congressional committees each week the authority is in use and provide an accounting of: (1) the principal on mature obligations and interest due or accrued by the United States, and (2) any obligations issued pursuant to this Act.

## 3. OTHER DEBT MATTERS—FULL COMMITTEE HEARINGS

On January 22, 2013, the full Committee received testimony on the history of the debt limit, how past Congresses and Presidents have negotiated and raised the limit, and whether the Constitution provides options to the Executive Branch when the debt limit is reached from (i) Lee Casey, Partner, Baker Hostetler; (ii) G. William Hoagland, Senior Vice President, the Bipartisan Policy Center; (iii) J.D. Foster, Norman B. Ture Senior Fellow in the Economics of Fiscal Policy, The Heritage Foundation; and (iv) Simon Johnson, Ph.D., Ronald A. Kurtz Professor of Entrepreneurship, Massachusetts Institute of Technology.

## G. LEGISLATIVE REVIEW OF MULTI-JURISDICTIONAL ISSUES

## 1. BILLS ENACTED INTO LAW DURING THE 113TH CONGRESS

*a. The “Continuing Appropriations Act, 2014” (P.L. 113–46)*

On July 22, 2013, Representative Diane Black introduced H.R. 2775, a bill to condition the provision of exchange subsidies and cost-sharing subsidies under the Patient Protection and Affordable Care Act of 2010 upon a certification that a program to verify household income and other qualifications for such subsidies is operational. On September 12, 2013, the House passed the bill, as

amended, under a rule by a vote of 235–191. On October 16, 2013, the Senate passed the bill with a further amendment by a vote of 81–18, as well as an amendment to the title, which passed by unanimous consent. Later on October 16, 2013, the House passed, pursuant to a previous special order, a motion to agree to the Senate amendments by a vote of 285–144. On October 17, 2013, the amended version of H.R. 2775 was enacted into law. For prior legislative action on a related joint resolution (H.J. Res. 59), see section 1b.

As originally passed by the House, H.R. 2775 (then entitled the “No Subsidies Without Verification Act”) would have provided that, notwithstanding any other provision of law, no exchange subsidies or cost-sharing subsidies enacted under the Patient Protection and Affordable Care Act of 2010 (P.L. 111–148) could be provided prior to a certification by the Inspector General of the Department of Health and Human Services that a program is in place that successfully and consistently verifies the household income and coverage requirements of individuals applying for such subsidies prior to them being made available. As amended by the Senate and ultimately enacted into law, H.R. 2775, which was renamed the “Continuing Appropriations Act, 2014,” required that, notwithstanding any other provision of law, the Secretary of Health and Human Services (HHS) shall ensure that health care exchanges verify that individuals applying for exchange subsidies or cost-sharing subsidies are eligible for such subsidies and that, prior to making such subsidies available, the HHS Secretary shall certify to Congress that the exchanges verify such eligibility. Additionally, the Senate amendment made continuing appropriations for fiscal year 2014 through January 15, 2014. In addition, the Senate amendment provided that the President may, within three days after enactment, certify to Congress that absent a suspension of the public debt limit, the Secretary of the Treasury would be unable to issue debt to meet existing commitments. The debt limit is suspended for the period beginning on the date on which the President submits to Congress such a certification and ending on February 7, 2014. The debt limit, effective February 8, 2014, is increased to the extent that: the face amount of public debt obligations and those whose principal and interest are guaranteed by the U.S. government (except guaranteed obligations held by the Secretary of the Treasury) outstanding on such date exceeds the face amount of such obligations outstanding on the date of enactment of this Act.

However, the debt limit is not suspended unless the issuance was necessary to fund a commitment incurred that required payment before February 8, 2014. Finally, it established procedures for congressional disapproval, by enactment of a joint resolution, by way of expedited procedures within 22 days after receipt of a certification by the President, of the exercise of authority to suspend the debt limit under this Act. For further information on a related joint resolution of disapproval (H.J. Res. 99), see Part IE, section 2.

*b. H.J. Res. 59, Joint Resolution Making Continuing Appropriations for Fiscal Year 2014 (later renamed the “Bipartisan Budget Act of 2013”) (P.L. 113–67)*

On September 10, 2013, House Appropriations Committee Chairman Harold Rogers introduced H.J. Res. 59, a joint resolution mak-

ing continuing appropriations for fiscal year 2014. On September 20, 2013, the House passed the joint resolution, as amended, for the first time under a rule by a vote of 230–189. On September 27, 2013, the Senate passed the joint resolution with an amendment by a vote of 54–44. On September 29, 2013, the House approved, under a rule (H. Res. 366), a motion to agree to the Senate amendment with two additional amendments. Pursuant to that rule, the adoption of the proposed House amendments was divided into two separate questions and voted on accordingly as House Amendment No. 1 and House Amendment No. 2, to the Senate amendment. House Amendment No. 1 was agreed to by a vote of 248–174, and House Amendment No. 2 was agreed to by a vote of 231–192. On September 30, 2013, the Senate approved a motion to table the House amendments to the Senate amendment by a vote of 54–46. Later on September 30, 2013, the House approved, under a rule (H. Res. 367), a motion to recede from its amendments and concur in the Senate amendment with a new amendment by a vote of 228–201. Later on September 30, 2013, the Senate approved a motion to table the House amendment to the Senate amendment by a vote of 54–46. On October 1, 2013, the House approved a new rule (H. Res. 368) providing for consideration of H.J. Res. 59. That rule provided that the House take from the Speaker’s table H.J. Res. 59 with the House amendment to the Senate amendment, insist on its amendment, and request a conference with the Senate. The House approved the rule by a vote of 228–199. Also on October 1, 2013, the following conferees were appointed: Appropriations Chairman Rogers, Representative Rodney Frelinghuysen, Representative Eric Crenshaw, Representative John Carter, Majority Leader Eric Cantor, Chairman Camp, Representative Paul Ryan, and Representative Tom Graves. Later on October 1, 2013, the Senate approved a motion to table the message from the House with respect to H.J. Res. 59 by a vote of 54–46.

As originally passed by the House on September 20, 2013, H.J. Res. 59 would have made continuing appropriations for fiscal year 2014 through December 15, 2013. Additionally, Sec. 137 of the joint resolution would have provided that, notwithstanding any other provision of law, no Federal funds shall be made available to carry out any provisions of the Patient Protection and Affordable Care Act of 2010 (P. L. 111–148) and the health care provisions of the Health Care and Education Reconciliation Act of 2010 (P.L. 111–152), including the tax provisions contained in those two laws. In addition, Sec. 138 of the House’s original joint resolution would have required the Secretary of the Treasury, until December 15, 2014, to issue debt to pay with legal tender, and solely for the purpose of paying, the principal and interest on U.S. obligations held by the public, or held by the Old-Age and Survivors Insurance Trust Fund and Disability Insurance Trust Fund, in the event that the federal debt reaches the statutory limit after enactment of the joint resolution. However, no debt could be issued unless the payment of allowed obligations would otherwise cause the statutory debt limit to be exceeded. The provision further required the Secretary, if such authority is exercised, to report to specified congressional committees each week the authority is in use and provide an accounting of: (1) the principal on mature obligations and interest due or accrued by the United States, and (2) any obligations issued

pursuant to this joint resolution. Under the Senate amendment to H.J. Res. 59 passed on September 27, 2013, continuing appropriations for fiscal year 2014 would have been made through November 15, 2013, and neither the prohibition on the use of funds for implementing the 2010 health care laws nor the debt limit-related provision included in the original House version would have been retained. The version of H.J. Res. 59 passed by the House on September 29, 2013, included two House Amendments to the Senate amendment. Under House Amendment No. 1, the medical device excise tax enacted under the 2010 health care law would have been repealed and continuing appropriations for fiscal year 2014 would have been made through December 15, 2013. Under House Amendment No. 2, implementation of the 2010 health care laws would have been delayed for one year and continuing appropriations for fiscal year 2014 would have been made through December 15, 2013. Under the version of H.J. Res. 59 that passed the House on September 30, 2013, the application of the individual mandate imposed under the 2010 health care laws would have been delayed for one year; Members of Congress, Congressional staff, the President, the Vice President, and political appointees (including White House staff) would have been required to enroll in the exchanges established under the 2010 health care laws; and continuing appropriations for fiscal year 2014 would have been made through December 15, 2013. It was with respect to that version of H.J. Res. 59 that, pursuant to H. Res. 368, the House insisted upon its amendment and requested a conference with the Senate.

For a description of further legislative action on a related bill (the “Continuing Appropriations Act 2014,” which was subsequently enacted as P.L. 113–46 and addressed continuing appropriations for fiscal year 2014 and other issues within the jurisdiction of the Ways and Means Committee), see the description in Section 1a. For further information on a related provision repealing the medical device excise tax that was also included in H.R. 4, a bill that also passed the House, see Part IA, section 2a.

On December 12, 2013, the House passed a motion to recede and concur with an amendment in the Senate amendment that reflected the substance of the Bipartisan Budget Act of 2013. This legislation was agreed to by a recorded vote of 332–94. The legislation provides for \$63 billion in temporary sequester relief accompanied by \$85 billion in mandatory savings, achieving net deficit reduction of \$23 billion over 10 years. In general, the legislation includes provisions designed to eliminate wasteful spending, cut corporate welfare, and make needed reforms to mandatory programs. Several provisions fall within the jurisdiction of the Ways and Means Committee: (1) Section 201 improves the collection of unemployment insurance overpayments; (2) Section 203 restricts access to the death master file; (3) Section 204 improves the identification of inmates requesting or receiving improper payments; and (4) Section 701 extends the user fees collected by the Department of Homeland Security’s Bureau of Customs and Border Protection (CBP) from 2021 through 2023. H.J. Res 59 was signed by the President on December 26, 2013.

c. *The “Highway and Transportation Funding Act of 2014” (P.L. 113–159)*

On July 8, 2014, Chairman Camp and Transportation and Infrastructure Committee Chairman Bill Shuster introduced H.R. 5021, a bill to provide an extension of Federal-aid highway, highway safety, motor carrier safety, transit, and other programs funded out of the Highway Trust Fund (HTF). On July 10, 2014, the Committee marked up the bill and ordered it favorably reported, as amended, by voice vote, and on July 14, 2014, the report (H. Rept. 113–520, Part I) was filed. On July 15, 2014, the House passed the bill under a rule by a vote of 367–55. On July 29, 2014, the Senate passed the bill with an amendment by a vote of 79–18. On July 31, 2014, the House approved a motion that the House disagree to the Senate amendment by a vote of 272–150. On July 31, 2014, the Senate receded from its amendment by a vote of 81–13. On August 8, 2014, the President signed the bill into law.

H.R. 5021 ensured continued operation and funding of the Highway Trust Fund through May 31, 2015, and included a series of provisions—i.e., an appropriation from the Leaking Underground Storage Tank Trust Fund, a pension funding stabilization measure, and an extension of Customs user fees—to address, in a budget-neutral manner, a projected shortfall in the HTF.

d. *H.R. 83, The “Consolidated and Further Continuing Appropriations Act, 2015” (P.L. 113–235)*

On January 3, 2014, Representative Donna Christensen introduced H.R. 83, a bill to require the Secretary of the Interior to assemble a team of technical, policy, and financial experts to address the energy needs of the insular areas of the United States and the Freely Associated States through the development of action plans aimed at reducing reliance on imported fossil fuels and increasing use of indigenous clean-energy resources, and for other purposes. On July 17, 2013, the Energy and Commerce Committee marked up the bill and ordered it favorably reported, as amended, by unanimous consent, and on June 19, 2014, the report (H. Rept. 113–483) was filed. On September 15, 2014, the House passed the bill under suspension of the rules by voice vote. On September 18, 2014, the Senate passed the bill with an amendment by unanimous consent. On December 11, 2014, the House passed the bill with a further amendment (providing for consolidated and further continuing appropriations for FY ’15, along with certain other measures) by a vote of 219–206. On December 13, 2014, the Senate concurred in the House amendment without further amendment by a vote of 56–40. On December 16, 2014, the President signed the bill into law.

As enacted, H.R. 83 provides for consolidated and further continuing appropriations for FY ’15, along with various other measures. With respect to provisions within the Ways and Means Committee’s tax and health jurisdictions, H.R. 83 modifies and makes permanent the rules for multiemployer pension plans contained in the Pension Protection Act of 2006, while expanding disclosure regarding such plans to plan participants and employers, increasing PBGC premiums for multiemployer pension plans, making modifications to the rules for multiemployer plan mergers and partitions, and allowing certain severely underfunded multiemployer pension plans to cut vested benefits to a level not lower than 110%

of the PBGC guarantee. H.R. 83 also includes pension-related provisions involving a clarification of the normal retirement age and the application of cooperative and small employer charity pension plan rules to certain charitable employers whose primary exempt purpose is providing services with respect to children. H.R. 83 also exempts expatriate health plans, employers acting as sponsors of such plans, and health insurance issuers providing coverage under such plans from the health care coverage requirements of the Patient Protection and Affordable Care Act of 2010 (P.L. 111–148) and the Health Care and Education Reconciliation Act of 2010 (P.L. 111–152) (collectively, the ACA) and deems expatriate health coverage to be minimum essential coverage for purposes of fulfilling the requirements imposed by the ACA’s individual mandate. This provision also clarifies that H visa holders residing in the United States are not exempt from the ACA’s “Cadillac tax” on high-cost plans. (For information on a related provision that passed the House as part of H.R. 4414, see Part IA, section 2y.) Additionally, H.R. 83 makes a technical correction to Sec. 833 of the Internal Revenue Code regarding certain rules related to medical loss ratios. With respect to provisions within the Committee’s trade jurisdiction, H.R. 83 included the FY 2015 appropriation for the Trade Adjustment Assistance for Workers program and calendar year 2015 appropriation for Trade Adjustment Assistance for Firms. In addition, H.R. 83 included the FY 2015 appropriations for the Office of the United States Trade Representative and the International Trade Commission. H.R. 83 included a continuing resolution for appropriations to the Department of Homeland Security through February 27, 2015. With respect to provisions within the Committee’s human resources jurisdiction, the legislation includes an extension of the Temporary Assistance for Needy Families (TANF) program through September 30, 2015. The legislation also extends the TANF contingency fund through FY 2016 and reserves money from that fund for welfare research and Census research (section 228 of H.R. 83).

*e. H.R. 647, “ABLE Act of 2014” (P.L. 113–614)*

On February 13, 2013, Representative Ander Crenshaw introduced the “ABLE Act” (H.R. 647). The Committee on Ways and Means ordered the bill to be reported as amended on July 31, 2014, and the report (H. Rept. 113–614, Part I) was filed on November 12, 2014. On November 12 and 13, 2014, Energy and Commerce Committee Chairman Fred Upton and Chairman Camp exchanged letters regarding the provisions of the bill within the jurisdiction of the Energy and Commerce Committee. Finally, on December 3, 2014, the bill passed the House by a vote of 404–17. The ABLE Act was enacted as part of H.R. 5771 when the President signed it into law on December 19, 2014 (see Part IA, sec 2m for further information).

H.R. 647, as agreed to in the House, amends the Internal Revenue Code of 1986 to provide States with the option to establish an ABLE program. Under the ABLE program, an ABLE account may be set up for any eligible State resident, who would generally be the only person who could take distributions from the account. ABLE Accounts are modeled after Code section 529 savings accounts. Contributions into an account may be made by any person

and would not be tax deductible. Income earned by the accounts would not be taxed. Distributions, including portions attributable to investment earnings generated by the account, to an eligible individual for qualified expenses would not be taxable. Individuals with ABLE accounts could maintain eligibility for means-tested benefit programs such as SSI and Medicaid.

2. OTHER MULTI-JURISDICTIONAL ISSUES DURING THE 113TH  
CONGRESS

*Budget Hearings*

On April 11, 2013, the Full Committee received testimony on the details of the provisions of the President's FY14 budget proposals that are within the Committee's jurisdiction from Jacob J. Lew, Secretary, United States Department of the Treasury.

On April 12, 2013, the Full Committee received testimony on the details of the President's HHS FY14 budget proposals that are within the Committee's jurisdiction from Kathleen Sebelius, Secretary, United States Department of Health and Human Services.

On March 6, 2014, the Full Committee received testimony on the details of the provisions of the President's FY15 budget proposals that are within the Committee's jurisdiction from Jacob J. Lew, Secretary, United States Department of the Treasury.

On March 12, 2014, the Full Committee received testimony on the details of the President's HHS FY15 budget proposals that are within the Committee's jurisdiction from Kathleen Sebelius, Secretary, United States Department of Health and Human Services.

**II. OVERSIGHT ACTIVITY REVIEW**

A. OVERSIGHT AGENDA

COMMITTEE ON WAYS AND MEANS,  
U.S. HOUSE OF REPRESENTATIVES,  
*Washington, DC, February 15, 2013.*

Hon. DARRELL ISSA,  
*Chairman, Committee on Oversight & Government Reform,  
Rayburn House Office Bldg., Washington, DC.*

Hon. CANDICE S. MILLER,  
*Chairman, Committee on House Administration,  
Longworth House Office Bldg., Washington, DC.*

DEAR CHAIRMAN ISSA AND CHAIRMAN MILLER: In accordance with the requirements of clause 2 of rule X of the Rules of the House of Representatives, the following is a list of oversight hearings and oversight-related activities that the Committee on Ways and Means and its Subcommittees plan to conduct during the 113th Congress.

*Matters under the Committee's Federal Budget Jurisdiction:*

- *Economic and Budget Outlook.* Oversight hearings with various Administration officials to discuss current economic and budget conditions, including the long-term outlook, the state of the economy, prospects for recovery and long-term growth, our economic competitiveness, private sector job creation, and limits on the public debt.

*Matters under the Committee's Tax Jurisdiction:*

- *Tax Reform.* Hearings and other activities related to comprehensive tax reform.
- *Priorities of the Department of the Treasury.* Hearings with the Treasury Secretary and other Administration officials to receive information regarding the Administration's tax-related priorities for the 113th Congress. Specifically, discuss and consider legislative and administrative proposals contained in the President's fiscal year 2014 and 2015 budgets.
- *Appropriate Tax Relief for Individuals, Families, and Employers.* Hearings and other activities regarding appropriate tax relief measures for individual taxpayers, families, and employers of all sizes.
- *Tax Provisions Contained in the "Affordable Care Act" (ACA).* Hearings and other activities regarding various tax provisions contained in the Patient Protection and Affordable Care Act (P.L. 111-148) and the Health Care and Education Reconciliation Act of 2010 (P.L. 111-152), known collectively as the ACA. Continued oversight and other activities related to ACA tax provisions, including especially those scheduled for implementation in 2013 or 2014, such as the individual mandate, the employer mandate, the Exchange subsidies, the medical device tax, and the 3.8 percent surtax on capital gains, dividends, and other investment income.
- *Internal Revenue Service Operations/Administration of Tax Laws.* Oversight of the major Internal Revenue Service programs, including enforcement, collection, taxpayer services, returns processing, and information systems. Consider analyses and reports provided to the Congress by the IRS National Taxpayer Advocate, Treasury Inspector General for Tax Administration, and the GAO. Oversight of IRS funding and staffing levels needed to provide taxpayer assistance and enforce the tax law fairly, effectively and efficiently. Evaluate tax return filing seasons, including electronic filing, and improper payments levels and fraud prevention efforts. Discuss proposed funding and staffing levels for the IRS, and legislative proposals and administrative proposals contained in the President's fiscal year 2014 and 2015 budgets.
- *Tax-Exempt Organizations.* Oversight of Federal tax laws, regulations, and filing requirements that affect tax-exempt organizations, particularly charities and foundations. Evaluate overall IRS efforts to monitor tax-exempt organizations, identify areas of non-compliance, prevent abuse, and ensure timely disclosure to the public about tax-exempt organization activities and finances. Review IRS tax-exempt application process and agency oversight of new exempt organizations.
- *Tax Code and Tax Form Simplification.* Oversight of tax code and tax form complexity, particularly for individuals, with the goal of simplification. Review areas where taxpayers and professional return preparers have difficulty, including areas where they make the most errors, and consider solutions. Evaluate simplification of information returns to assist taxpayers in determining taxable income. Examine proposals to close the "tax gap" by simplifying compliance with our tax laws.
- *Earned Income Tax Credit (EITC).* Oversight of the refundable federal income tax credit designed to assist low to moderate income working individuals and families. Evaluate the participation and

improper payment rates within the program, and IRS efforts to eliminate EITC abuse.

- *Tax Scams and Improper Payments.* Oversight of the latest tax scams and tax fraud activities with a goal of protecting taxpayers and preventing identity theft. Examine IRS initiatives and efforts to curb tax fraud and the abuse of tax credits, specifically improper payments in the administration of tax credits. Review IRS processes designed to identify and remedy identity theft.

- *Federal Excise Taxes.* Oversight review of Federal excise taxes, credits, and refunds, including the trust funds financed by these taxes.

- *Pensions and Retirement Security.* Oversight review of the financial condition, operations, and governance of the Pension Benefit Corporation (“PBGC”), including financial exposure of the PBGC.

*Matters under the Committee’s Health Jurisdiction:*

- *Priorities of the Department of Health and Human Services.* Oversight hearing with the Health and Human Services Secretary to discuss priorities for the 113th Congress and concerns related to the delivery of health services and reimbursement under Medicare. Specifically, discuss and consider legislative and administrative proposals contained in the President’s fiscal year 2014 and 2015 budgets.

- *Medicare Part A and Part B (Fee-for-Service Providers).* Oversight of the major Medicare programs to ensure efficient use of resources, quality of care, and access to providers for Medicare beneficiaries. Specific topics include: adequacy and appropriateness of provider reimbursements, including incentive payments; program benefits; cost sharing; workforce supply; the doctor-patient relationship; treatment of specific populations such as people with disabilities and low-income beneficiaries; quality improvement efforts; implementation of the ACA and related regulations; and waste, fraud, and abuse activities.

- *Medicare Advantage.* Oversight of Medicare health plans, including: enrollment; reimbursements; benefit packages; quality; beneficiary choice; and recent statutory and regulatory changes affecting Medicare health plans and their enrollees.

- *Medicare Part D (Prescription Drug Plans).* Oversight of the Medicare prescription drug program, including: drug pricing; beneficiary premiums and cost-sharing; beneficiary choice; impacts of recently enacted legislation and regulations and their impact on the Part D program; and access to retiree prescription drug coverage.

- *Medicare Entitlement.* Oversight of program changes on the Medicare Trust Funds; premium and copay levels; and benefit design.

- *CMS Administration.* Oversight of CMS, including issuance of regulations and their impact on Medicare beneficiaries and providers; the adequacy and use of CMS’ budget and staff; contracting activities; communications with beneficiaries; adherence to the Administrative Procedures Act; and general agency accountability.

- *Private Health Insurance Coverage.* Oversight and review of private health coverage, including: cost, access, subsidies to purchase insurance, benefit design, coverage options, pooling mecha-

nisms, and employer-sponsored benefits; COBRA; HCTC; health savings accounts and flexible spending arrangements; options to reduce the cost of health coverage, expand coverage, and address the rate of increase in health care costs; the impact of the ACA and related regulations on those with private insurance, employers, the economy, and state budgets; and adherence to the Administrative Procedures Act.

*Matters under the Committee's Human Resources Jurisdiction:*

- *Welfare Reform.* Review and consider proposals to reauthorize Temporary Assistance for Needy Families (TANF) and related welfare reform programs. Review the U.S. Department of Health and Human Services' July 2012 "Information Memorandum" suggesting that States could seek "waivers" of work requirements for welfare recipients. Investigate TANF Maintenance of Effort (MOE) spending requirements and their interaction with TANF work requirements. Examine barriers to increasing self-sufficiency among low-income families with children, and how changes may better address the needs of adult beneficiaries who face barriers to employment. Review the role that TANF and related programs such as child care and child support enforcement play in facilitating work and economic opportunity for low-income families. Oversee implementation of recent legislation that strengthened program integrity regarding accessing TANF benefits.

- *Unemployment Compensation.* Provide oversight of the nation's unemployment compensation benefits and employment security systems. Review implementation of program reforms contained in Public Law 112-96, *The Middle Class Tax Relief and Job Creation Act of 2012*, especially those designed to accelerate returns to work, prevent inappropriate benefit payments, and improve overpayment recovery.

- *Child Welfare.* Provide oversight of the nation's child welfare programs, including foster care, adoption assistance, and child and family service programs under Titles IV-B and IV-E of the Social Security Act. Review State efforts to promote adoption, strengthen family connections, and successfully address the health and educational needs of foster children. Consider proposals for reauthorizing several child welfare programs whose authorizations expire at the end of FY 2013, including adoption incentives and family connection grants.

- *Low-Income Disabled and Aged Individuals.* Provide oversight of the Supplemental Security Income (SSI) program to examine trends in the program, agency program integrity efforts, and options to improve recipient outcomes and reduce administrative complexities in order to target program resources to those most in need.

- *Review and, Where Appropriate, Identify Opportunities to Eliminate Duplicate Programs.* Review interactions among programs serving low-income populations so they can more efficiently and effectively operate, including through the enhanced use of technology. Additional proposals and ideas, such as those identified by the GAO's annual report on duplication, overlap, and fragmentation, should also be examined to reduce program duplication and improve the overall effectiveness of efforts to serve low-income populations.

*Matters under the Committee's Social Security Jurisdiction:*

- *Securing the Future of Social Security.* Examine the role of Social Security benefits in ensuring retirement security for today's and future retirees, financing challenges facing Social Security, the cost to taxpayers and beneficiaries of delay in addressing those challenges, and options to strengthen Social Security, including how the program is meeting the needs of today's and tomorrow's beneficiaries.

- *Strengthening the Disability Insurance (DI) program.* Examine the effectiveness of DI benefits in meeting the needs of individuals with disabilities today and the process for both determining eligibility for benefits and appealing denied applications, along with options to strengthen the program.

- *Stewardship of Social Security programs.* Provide oversight of the management, performance, and long-range strategic planning related to Social Security programs, including the challenges facing the new Commissioner, the impact of tight resources on the SSA's ability to conduct program integrity reviews, and planning for the future representative payee needs of aging beneficiaries.

- *Protecting the Privacy of Social Security Numbers (SSN).* Examine the integrity and protection of SSNs by the Social Security Administration (SSA), including the SSA's death records and SSN verification systems, and the use of SSNs as identifiers and in identity theft and other fraud, along with options for change.

- *SSA's Information Technology (IT) Infrastructure.* Assess the management, performance, and strategic planning for future programs and systems development related to the SSA's IT infrastructure.

- *Deployment of Resources.* Oversight of the SSA's deployment of tight resources to serve the public and taxpayers, including evolving service delivery approaches, policy administration and program implementation impacts, and the SSA's role in supporting other Federal programs through interagency and data sharing agreements.

*Matters under the Committee's Trade Jurisdiction:*

- *Trade Promotion Authority (TPA).* Consideration of authority for the President to negotiate and conclude trade agreements in consultation with Congress, and to provide a clear framework for Congressional consideration and implementation.

- *Miscellaneous Tariff Bill (MTB).* Continue work begun in the 112th Congress concerning noncontroversial bills to eliminate or reduce duties on products not made in the United States, in accordance with bipartisan transparency guidelines.

- *China.* Oversight of systemic problems in U.S.-China trade relations, including issues related to China's consistent lack of protection and enforcement of U.S. intellectual property rights, indigenous innovation requirements, use of industrial subsidies, export restraints on key products such as rare earth minerals, and currency undervaluation.

- *Customs Authorization.* Continue work begun in the 112th Congress to consider legislation to authorize U.S. Customs and Border Protection, particularly to streamline and facilitate legitimate and compliant trade at the border, automate CBP processes, and improve enforcement.

- *Trans-Pacific Partnership (TPP) Negotiations.* Continued consultation with the Administration to evaluate the status of the negotiations and specify Member views on U.S. negotiating positions, with the goal of concluding the negotiations in 2013.
- *Other Bilateral and Regional Negotiations.* Evaluate prospect for additional trade negotiations, including the International Services Agreement and a U.S./EU free trade agreement, as well as bilateral investment treaty negotiations.
- *Preference Programs.* Oversight of major U.S. trade preference programs, including the Generalized System of Preferences (expiring July 2013), the Andean Trade Preferences Act (expiring July 2013), and the African Growth and Opportunity Act (expiring 2015).
- *World Trade Organization (WTO).* Oversight of U.S. goals, dispute settlement, the prospect for a trade facilitation agreement and expansion of the information technology agreement, and WTO accessions.
- *Enforcement.* Oversight of enforcement of U.S. rights and rights under trade agreements, including the WTO Agreements and bilateral and regional free trade agreements, to hold U.S. trading partners accountable. Evaluation of proposals to strengthen border enforcement related to U.S. intellectual property rights, import safety, and illegal transshipment. Oversight of administration of U.S. trade remedy laws, including border enforcement. Oversight of whether the United States is in compliance with its obligations, particularly where the United States is facing retaliation.
- *Role of Trade in U.S. Job Creation.* Oversight of the role of trade in creating U.S. jobs and how to create new market access for U.S. manufactured goods, agriculture, and services.
- *Trade Sanctions.* Oversight concerning import sanctions with, among others, Iran, Burma, North Korea, Syria, and Cuba.
- *Implemented Trade Agreements.* Oversight of implemented agreements with Colombia; Panama; Korea; Peru; Costa Rica, Dominican Republic, El Salvador, Guatemala, and Honduras (CAFTA-DR); Oman; Bahrain; Singapore; Chile; Australia; Morocco; Jordan; Canada and Mexico (NAFTA); and Israel.
- *Trade Adjustment Assistance.* Oversight concerning the Trade Adjustment Assistance programs for workers, firms, communities, and farmers.
- *Priorities of the Office of the United States Trade Representative (USTR).* Oversight over USTR to evaluate priorities for the 113th Congress and concerns related to the international trade agenda.
- *Priorities of the United States International Trade Commission.* Oversight over the Commission concerning overall priorities and operations.

This list is not intended to be exclusive. The Committee anticipates that additional oversight hearings and activities will be scheduled as issues arise and as time permits. Also, the Committee's oversight priorities and particular concerns may change as the 113th Congress progresses over the coming two years.

Sincerely,

DAVE CAMP,  
Chairman.

B. ACTIONS TAKEN AND RECOMMENDATIONS MADE WITH RESPECT  
TO OVERSIGHT PLAN

SUBCOMMITTEE ON OVERSIGHT

*Full Committee Hearings*

*Actions Taken:* On May 17, 2013, the full Committee received testimony on the Internal Revenue Service's practice of discriminating against applicants for tax-exempt status based on the political leanings of the applicants from (i) Steve Miller, Acting Commissioner of the Internal Revenue Service; and (ii) J. Russell George, Treasury Inspector General for Tax Administration.

On June 4, 2013, the full Committee received testimony on organizations that were targeted as part of the Internal Revenue Service's practice of discriminating against applicants for tax-exempt status based on their personal beliefs from (i) John Eastman, Chairman, National Organization for Marriage; (ii) Dianne Belsom, Laurens County Tea Party; (iii) Becky Gerritson, Wetumpka Tea Party; (iv) Karen Kenney, San Fernando Valley Patriots; (v) Kevin Kookogey, Founder and President, Linchpins of Liberty; and (vi) Sue Martinek, Coalition for Life of Iowa.

On June 27, 2013, the full Committee received testimony on the Internal Revenue Service's 30-day report on the practice of discriminating against applicants for tax-exempt status based on their personal beliefs from (i) Daniel Werfel, Principal Deputy Commissioner and Deputy Commissioner for Services and Enforcement, Internal Revenue Service.

*Subcommittee Hearings*

*1. Affordable Care Act*

*Actions Taken:* On March 5, 2013, the Subcommittee on Oversight received testimony on implementation of the tax and tax-related provisions contained in the Affordable Care Act (ACA) from (i) Douglas Holtz-Eakin Ph.D., President, American Action Forum; (ii) Dan Moore, President & CEO, Cyberonics; Chairman, Medical Device Manufacturers Association; (iii) Walt Humann, President & CEO, OsteoMed; (iv) David Kautter, Managing Director of the Kogod Tax Center, American University; Executive-in-residence, Department of Accounting and Taxation; (v) Shelly Sun, CEO and Co-Founder of BrightStar Care; (vi) Hugh Joyce, James River Heating and Air Conditioning Company; (vii) Paul N. Van de Water Ph.D., Senior Fellow, Center on Budget and Policy Priorities.

On June 10, 2014, the Subcommittees on Oversight and Health received testimony regarding the government's ability to verify income and insurance information, ensure accuracy of premium tax credits, and the effects of these challenges on the 2015 tax-filing season from (i) Douglas Holtz-Eakin, President, American Action Forum; (2) Ryan Ellis, Tax Policy Director, Americans for Tax Reform; (3) Katie W. Mahoney, Executive Director of Health Policy, U.S. Chamber of Commerce; (4) Bryan C. Skarlatos, Partner, Kostelanetz & Fink, LLP; and (5) Ron Pollack, Executive Director, Families USA.

On July 23, 2014, the Subcommittee on Oversight received testimony on the federal government's ability to protect premium tax

credits from waste, fraud, and abuse from (i) Seto Bagdoyan, Acting Director, Audit Services, Forensic Audits and Investigative Service, Government Accountability Office.

### *2. Prioritization of the Statutory Debt Limit*

*Action Taken:* On April 10, 2013, the Subcommittee on Oversight received testimony on the government's ability to prioritize its obligations and continue operations should the U.S. Treasury reach its statutory debt limit and exhaust extraordinary measures, and concerns by Members of Congress about the operation of current law in such a circumstance from (i) The Honorable Michele Bachmann (MN-6); (ii) The Honorable Tom McClintock (CA-4); (iii) The Honorable Steve Scalise (LA-1); (iv) The Honorable David Schweikert (AZ-6); and (v) The Honorable Daniel Webster (FL-10).

### *3. Internal Revenue Service (IRS) 2013 Filing Season*

*Actions Taken:* On April 25, 2013, the Subcommittee on Oversight received testimony on the 2013 tax return filing season, the IRS' fiscal year 2014 budget request, and IRS operations generally from (i) Steven Miller, Acting Commissioner, Internal Revenue Service.

On May 7, 2014, the Subcommittee on Oversight received testimony on the 2014 tax return filing season, the IRS's fiscal year 2015 budget request, and IRS operations generally from (i) John Koskinen, Commissioner, Internal Revenue Service.

### *4. IRS Colleges and Universities Compliance Project*

*Action Taken:* On May 8, 2013, the Subcommittee on Oversight received testimony on the findings of the IRS's Colleges and Universities Compliance Project final report and examined the causes for the widespread noncompliance found through the audit among tax-exempt colleges and universities from (i) Lois Lerner, Director, Exempt Organizations Division, Internal Revenue Service.

### *5. IRS Exempt Organizations Division*

*Action Taken:* On September 8, 2013, the Subcommittee received testimony on the current state and practices of the IRS's Exempt Organizations Division at the IRS following the May 14, 2013 TIGTA audit report and then-Principal Deputy Commissioner Werfel's June 25, 2013 report from (i) Daniel Werfel, Acting Commissioner, Internal Revenue Service.

### *6. New Leadership of the Internal Revenue Service*

*Action Taken:* On February 5, 2014, the Subcommittee on Oversight received testimony on a variety of issues facing the IRS, including the ongoing investigation into the IRS's targeting of certain taxpayers, proposed regulations regarding 501(c)(4) groups, IRS responsibilities under the ACA, and others from (i) John Koskinen, Commissioner, Internal Revenue Service.

## SUBCOMMITTEE ON TRADE

*1. Trade Promotion Authority*

*Actions taken:* The Committee has engaged in intensive bipartisan, bicameral discussions to renew Trade Promotion Authority (TPA).

On March 13, 2013, the Trade Subcommittee held a hearing on U.S.-India Trade Relations. Among the issues discussed, the witnesses stressed the importance of TPA. The Subcommittee received testimony from: (i) Dan Twining, Senior Fellow for Asia, German Marshall Fund of the United States; (ii) Arvind Subramanian, Senior Fellow, Peterson Institute for International Economics, and the Center for Global Development; (iii) Allen F. Johnson, Ambassador, Founder, Allen F. Johnson & Associates, and Former Chief Agricultural Negotiator, Office of the United States Trade Representative; (iv) Dean Garfield, President & CEO, Information Technology Industry Council; and (v) Roy Waldron, Senior Vice President and Chief Intellectual Property Counsel, Pfizer.

On May 16, 2013, the Trade Subcommittee held a hearing on the U.S.-EU Trade and Investment Partnership Negotiations. Among the issues discussed, the witnesses highlighted the importance of TPA for the conduct of the negotiations. The Committee heard testimony from: (i) Ambassador Stuart E. Eizenstat, Partner, Covington & Burling LLP, on behalf of the Transatlantic Business Coalition; (ii) Inga Carus, President & CEO, Carus Corporation; (iii) James Grueff, Principal, Decision Leaders; and (iv) Greg Slater, Director, Global Trade and Competition Policy, Intel Corporation, on behalf of the Business Coalition for Transatlantic Trade and the Coalition of Services Industries.

On June 12, 2013, the Trade Subcommittee held a hearing on the U.S.-Brazil Trade and Investment Relationship. Among the issues discussed, the witnesses remarked on the importance of TPA. The Subcommittee received testimony from: (i) Thomas F. McLarty III, Chairman, McLarty Associates; (ii) Andrés R. Gluski, Chief Executive Officer, AES Corporation; (iii) Doug Hundt, President of Underground Solutions, Vermeer Corporation; and (iv) Roberto Marques, Company Group Chairman, Johnson & Johnson Consumer Companies of North America.

On July 18, 2013, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, the United States Trade Representative. Considerable focus was given during the hearing to the need for TPA legislation and its importance in furthering the U.S. trade agenda.

On January 9, 2014, Chairman Camp, along with then-Senate Finance Committee *Chairman* Baucus and Senate Finance Committee Ranking Member Hatch, introduced H.R. 3830, "*Bipartisan Congressional Trade Priorities Act of 2014*." The bill includes a detailed list of Congressional objectives and directions for the Administration to follow and achieve, mandatory Congressional consultation requirements, and rules to ensure that Congress has the final say in approving a trade agreement. The bill includes a number of new and expanded consultation, transparency, and oversight provisions. Of particular interest, H.R. 3830 statutorily ensures that every Member of Congress has access to negotiating text and requires USTR to meet and consult with any interested Member of

Congress, at any time. TPA also expands scope of the Administration's consultation requirements before, during, and after negotiations. It also provides that any Member of Congress can be designated as a Congressional Adviser, which means that they are automatically accredited to attend negotiating rounds and are consulted regularly. TPA also requires transparency, as well as processes for public participation and collaboration through written guidelines on public engagement and on information-sharing with newly established advisory committees. Furthermore, the Act expands reporting requirements on the effects of trade agreements and requires that all reports be made public.

On April 3, 2014, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United State Trade Representative. Among the issues covered were Trade Promotion Authority and the Bipartisan Congressional Trade Priorities Act of 2014.

On June 11, 2014, the Subcommittee held a hearing on U.S. agriculture trade. The witnesses discussed the importance of TPA in enhancing U.S. agriculture trade. The Subcommittee received testimony from: (i) Dermot Hayes, Professor, Pioneer Chair in Agribusiness, Iowa State University; (ii) Bob McCan, President, National Cattlemen's Beef Association; (iii) Andrei Mikhalevsky, President and CEO, California Dairies Inc.; (iv) Ryan Turner, President, Westside Trading Company; and (v) Terence Stewart, Managing Partner, Stewart and Stewart.

On July 17, 2014, the Chairman Dave Camp, along with twenty-two Republican Ways and Means Committee Members, sent a letter to U.S. Trade Representative Michael Froman urging him to not conclude Trans-Pacific Partnership negotiations before TPA is enacted.

## 2. *Miscellaneous Tariff Bill ("MTB")*

*Actions taken:* On March 30, 2012, Chairman Camp, along with Ranking Member Levin, then-Trade Subcommittee Chairman Brady, and then-Ranking Member McDermott, announced the commencement of the Miscellaneous Tariff Bill (MTB) process, inviting Members to introduce bills and submit financial disclosures, and subsequently commencing a public comment period. The independent International Trade Commission reviewed the submitted bills and provided reports to the Committee. The Department of Commerce, which spearheads the review of the submitted bills by the Administration, also reviewed the submitted bills and provided reports to the Committee. All of these reports were made available on the Committee's website. The Committee worked with the Senate Finance Committee to prepare the bicameral, bipartisan legislation.

On January 1, 2013, Chairman Camp, Ranking Member Levin, then-Chairman Brady, and then-Ranking Member McDermott introduced H.R. 6727, *"The U.S. Job Creation and Manufacturing Competitiveness Act of 2013."* The package included provisions from more than 2,000 bills introduced in the House and Senate that met the requirements of the MTB process.

Action then began on the bill early in the 113th Congress. Members who introduced bills in the 112th Congress and wished to have their provisions included in the 113th Congress MTB process

were required to submit 113th Congress Disclosure Forms to refresh their disclosure information by April 2, 2013. Members were not required to reintroduce their bills in the 113th Congress, and no new bills were accepted into the process. The Committee required that bills whose sponsors did not return in the 113th Congress be adopted by another Member to be considered. Sponsoring, cosponsoring, as well as adopting Members were required to submit one 113th Congress MTB Disclosure Form for each bill they sponsored/cosponsored/adopted for the bill to be considered in the 113th Congress MTB process.

On July 17, 2013, Chairman Camp, Ranking Member Levin, Trade Subcommittee Chairman Nunes, and Trade Subcommittee Ranking Member Rangel announced the re-introduction of H.R. 2708, *"The U.S. Job Creation and Manufacturing Competitiveness Act of 2013."* This bill contained a few modifications and technical corrections to the bill introduced in the 112th Congress.

### 3. China

*Actions taken:* On July 18, 2013, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. The hearing included discussion of the full range of issues impeding American companies from selling U.S. goods and services in China and distorting trade flows through unfair trade practices. The hearing also included discussion on both the significant opportunities presented by the Chinese market as well as the barriers that U.S. companies, farmers, and workers continue to face. The hearing explored the Administration's plans to address China's persistent barriers to trade and investment.

On July 9, 2013, Chairman Camp sent a letter signed by Ranking Member Levin, Senate Finance Chairman Baucus, and Senate Finance Ranking Member Hatch to Treasury Secretary Lew, Secretary of State Kerry, Secretary of Commerce Pritzker, and Ambassador Froman about the upcoming meeting of the U.S.-China Strategic & Economic Dialogue (S&ED). The letter discussed systemic problems in U.S.-China trade relations, including issues related to China's consistent lack of protection and enforcement of U.S. intellectual property rights, indigenous innovation requirements, use of industrial subsidies, export restraints on key products such as rare earth minerals, and currency misalignment. In that letter, the Members asked the Administration to develop metrics for assessing China's progress on these issues.

On September 9, 2013, the Committee held a meeting with Treasury Secretary Lew and United States Trade Representative Ambassador Froman about the Administration's approach to currency issues.

On April 3, 2014, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. Among the issues covered, the Ambassador talked about the importance of the U.S. trade relationship with China, the ongoing Bilateral Investment Treaty negotiations, currency issues, and Chinese barriers to U.S. trade and investment.

On July 8, 2014, Chairman Dave Camp, along with Ranking Member Sander Levin, Senate Finance Committee Chairman Ron Wyden, and Senate Finance Committee Ranking Member Orrin

Hatch, sent letter to Secretary of Treasury Jacob Lew, Secretary of State John Kerry, Secretary of Commerce Penny Pritzker, and U.S. Trade Representative Michael Froman on the U.S.-China Strategic and Economic Dialogue and the Asia-Pacific Economic Cooperation summit. The letter discussed the opportunity to address China's barriers U.S. trade and investment and encourage China's efforts to balance its economy. On September 10, 2014, the U.S. Department of Treasury sent a response discussing the Administration's efforts to press China to implement its reform agenda and including a U.S. Fact Sheet highlighting key S&ED Economic Track outcomes. On September 12, 2014, the U.S. Department of Commerce and the U.S. Trade Representative sent a response providing further details of progress made on trade and investment issues.

The Committee continues to hold regular staff consultations with USTR and the Treasury and Commerce Departments regarding U.S.-China issues.

#### 4. *Customs Reauthorization*

*Actions taken:* On December 17, 2012, then-Trade Subcommittee Kevin Brady introduced in the 112th Congress H.R. 6642, "*The Customs Trade Facilitation and Enforcement Act of 2012*," to address streamlining, facilitating, and modernizing Customs functions, as well as improving enforcement of U.S. laws, including antidumping and countervailing duty laws through the inclusion of H.R. 5708 (Representative Boustany). On December 13, 2012, Ranking Member Sander Levin and then-Trade Subcommittee Ranking Member Jim McDermott introduced H.R. 6656. The Committee received comments on these bills from numerous stakeholders.

On January 4, 2013, Representative Charles Boustany reintroduced his bill in the 113th Congress, H.R. 166, to prevent the evasion of antidumping and countervailing duty orders.

#### 5. *Trans-Pacific Partnership*

*Actions taken:* On April 24, 2013, the United States Trade Representative notified Congress that the Administration intends to include Japan in the ongoing negotiations of the Trans-Pacific Partnership Agreement (TPP).

On July 18, 2013, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. Among the current trade issues covered were the structure, content, and prospect for the ongoing TPP negotiations.

On September 9, 2013, the Committee held a meeting with Treasury Secretary Lew and United States Trade Representative Ambassador Froman about the Administration's approach to currency issues.

On December 6–11, 2013, the Committee conducted a bipartisan staff delegation to Singapore to participate in the TPP Trade Ministers meeting and to meet with officials from the United States and TPP countries.

On February 19–26, 2014, the Committee conducted a bipartisan staff delegation to Singapore to participate in the TPP Trade Ministers meeting and to meet with officials from the United States and TPP countries.

On April 3, 2014, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. The Ambassador discussed the progress, content, and prospect for a comprehensive and ambitious TPP agreement, as well as other trade issues.

On May 16–21, 2014, the Committee conducted a bipartisan staff delegation to Singapore to participate in the TPP Trade Ministers meeting and to meet with officials from the United States and TPP countries.

On June 11, 2014, the Subcommittee on Trade held a hearing on U.S. agriculture trade. The witnesses discussed the potential for a high standard TPP agreement to benefit U.S. agriculture trade, as well as other trade issues. The Subcommittee received testimony from: (i) Dermot Hayes, Professor, Pioneer Chair in Agribusiness, Iowa State University; (ii) Bob McCan, President, National Cattlemen’s Beef Association; (iii) Andrei Mikhalevsky, President and CEO, California Dairies Inc.; (iv) Ryan Turner, President, Westside Trading Company; and (v) Terence Stewart, Managing Partner, Stewart and Stewart.

On July 6–9, 2014, the Committee conducted a bipartisan staff delegation to Ottawa, Canada to participate in the TPP Chief Negotiators meeting and to meet with officials from the United States and TPP countries.

On July 30, 2014, Chairman Camp, along with 139 Republican and Democratic Members of the House of Representative, sent a letter to President Barack Obama regarding participation by Japan and Canada in the TPP negotiations. The letter urged the Administration to hold Japan and Canada to the same high standards as other TPP partners. On August 11, 2014, the U.S. Trade Representative sent a response to convey the Administration’s desire to reach an agreement that secures comprehensive and meaningful market access from all TPP partners.

On September 1–10, 2014, the Committee conducted a bipartisan staff delegation to Hanoi, Vietnam to participate in the TPP Chief Negotiators meeting and to meet with officials from the United States and TPP countries.

On October 20–28, 2014, the Committee conducted a bipartisan staff delegation to Canberra and Sydney, Australia to participate in the TPP Chief Negotiators and Trade Ministers meetings and to meet with officials from the United States and TPP countries.

On November 5–9, 2014, the Committee conducted a bipartisan staff delegation to Beijing, China, to participate in the Asia-Pacific Economic Cooperation forum Trade Ministers meetings and the TPP Trade Ministers meetings and to meet with officials from the United States and TPP countries.

Throughout the 113th Congress, Committee staff held frequent and extensive consultations with USTR and other agencies to discuss ongoing progress in the negotiations and to provide Member views on the conduct and content of the negotiations.

## *6. Other Bilateral and Regional Negotiations and Issues*

### *a. U.S.-EU Trade Agreement Negotiations*

*Actions taken:* On May 16, 2013, the Trade Subcommittee held a hearing on the U.S.-EU Trade and Investment Partnership Nego-

tiations. The focus of the hearing was on the benefits and challenges of expanding trade with the EU, specifically through the trade and investment agreement. The hearing focused on tariff barriers to trade, regulatory barriers including sanitary and phytosanitary barriers to U.S. agricultural exports, opportunities for regulatory cooperation and coherence, services and investment barriers, and ways to strengthen regulatory cooperation between the United States and the EU pertaining to third country issues. The Committee heard testimony from: (i) Ambassador Stuart E. Eizenstat, Partner, Covington & Burling LLP, on behalf of the Transatlantic Business Coalition; (ii) Inga Carus, President & CEO, Carus Corporation; (iii) James Grueff, Principal, Decision Leaders; and (iv) Greg Slater, Director, Global Trade and Competition Policy, Intel Corporation, on behalf of the Business Coalition for Transatlantic Trade and the Coalition of Services Industries.

On July 18, 2013, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. Among the current trade issues covered were the benefits and challenges of expanding trade with the EU, specifically through the trade and investment agreement.

On April 3, 2014, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. The Ambassador discussed the structure, content and prospects of the ongoing Transatlantic Trade and Investment Partnership (TTIP) negotiations with the European Union, as well as other current trade issues.

On May 9, 2014, Chairman Camp, along with 177 Republican and Democratic Members of the House of Representatives, sent a letter to Secretary of Agriculture Andy Vilsack and U.S. Trade Representative Michael Froman urging the Administration to reach an ambitious on dairy trade in the TTIP negotiations. The letter asked the Administration to place a high priority on removing tariff and nontariff barriers that the U.S. dairy industry encounters when shipping to the European Union. On June 4, 2014, the Committee received a response from the U.S. Trade Representative addressing the efforts remove barriers to U.S. dairy and agriculture exports in the TTIP negotiations.

On May 21, 2014, the Committee conducted a bipartisan staff delegation to Arlington, Virginia to participate in the fifth round of TTIP negotiations and to meet with officials from the European Union and the United States.

On June 11, 2014, the Subcommittee on Trade held a hearing on U.S. agriculture trade. The witnesses spoke about the potential for the TTIP to reduce barriers to agriculture trade, as well as other trade issues. The Subcommittee received testimony from: (i) Dermot Hayes, Professor, Pioneer Chair in Agribusiness, Iowa State University; (ii) Bob McCan, President, National Cattlemen's Beef Association; (iii) Andrei Mikhalevsky, President and CEO, California Dairies Inc.; (iv) Ryan Turner, President, Westside Trading Company; (v) Terence Stewart, Managing Partner, Stewart and Stewart.

On October 1, the Committee conducted a bipartisan staff delegation to Chevy Chase, Maryland to participate in the seventh round of TTIP negotiations and to meet with officials from the European Union and the United States.

From October 5–8 Chairman Camp led a Congressional delegation with Reps. Brady and Paulsen to Brussels, Belgium and London, England. The purpose of the trip was to meet with U.S. government officials, Members of the European Parliament, European Commission officials, United Kingdom officials, and the U.S. and European private sector to discuss the ongoing TTIP negotiations and other bilateral and multilateral trade issues.

The Committee has also held frequent and extensive staff consultation sessions with USTR to discuss ongoing progress in the negotiations and to provide Member views on the conduct and content of the negotiations.

*b. Trade in Services Agreement Negotiations*

On January 15, 2013, Congress received notification from the U.S. Trade Representative of the Administration's intent to enter into negotiations for an ambitious agreement on international trade in services (TiSA) on a plurilateral basis with the WTO Members comprising the Really Good Friends of Services—WTO Members that are willing and able to agree to a high-standard agreement. On July 25, the Committee received notification from the U.S. Trade Representative of the Administration's intent to join a consensus among TISA participants to invite Paraguay and Liechtenstein to join the TISA negotiations. On November 4, 2014, the Committee received notification from the U.S. Trade Representative of the Administration's intent to join a consensus among TiSA participants to invite Uruguay to join the TiSA negotiations. All of these steps followed substantial consultations between the Committee and the Office of the U.S. Trade Representative.

The Committee has also engaged in frequent and extensive staff consultations with USTR to discuss ongoing progress in the negotiations and to provide Member views on the conduct and content of the negotiations.

*c. WTO Environmental Goods Agreement Negotiations*

On March 21, 2014, Congress received notification from the U.S. Trade Representative of the Administration's intent to enter into negotiations at the World Trade Organization aimed at eliminating tariffs on a wide range of environmental goods (EGA) on a plurilateral basis with those WTO Members willing and able to agree to a high-standard agreement to eliminate tariffs on a wide range of environmental goods, to be implemented on a Most Favored Nation basis. On October 20, 2014, the Committee received notification from the U.S. Trade Representative of the Administration's intent to join a consensus among EGA participants to invite Israel to join the EGA negotiations. On November 19, 2014, the Committee received notification from the U.S. Trade Representative of the Administration's intent to join a consensus among EGA participants to invite Turkey to join the EGA negotiations. On December 12, 2014, the Committee received notification from the U.S. Trade Representative of the Administration's intent to join a consensus among EGA participants to invite Iceland to join the EGA negotiations.

The Committee has also engaged in frequent staff consultations with USTR to discuss ongoing progress in the negotiations and to

provide Member views on the conduct and content of the negotiations.

*d. Bilateral Investment Treaty Negotiations*

The Committee has held staff consultations with USTR and the Department of State to discuss the ongoing negotiation of Bilateral Investment Treaties (BITs) with China, India, Mauritius, and Pakistan, as well as exploratory discussions that USTR and State have held with Ghana, Gabon, the East African Community, Kuwait, Cambodia, and Taiwan.

*e. Burma*

In 2012, Congress passed and the President signed into law H.R. 5986, which, among other things, amended the Burmese Freedom and Democracy Act of 2003 to renew, for three years, the President's authority to ban the import of Burmese products and approved the renewal of import restrictions contained in the Act for one year. After consultation with Congress, the President waived the imposition of all import sanctions with the exception of those on jadeite and rubies. Congress did not renew the legislative ban on importation of Burmese products when the sanctions lapsed on July 26, 2013.

On May 13, 2013, the Committee received the U.S. Department of State report pursuant to the Burmese Freedom and Democracy Act of 2003 covering the period of April 2012 through March 2013.

On July 3, 2013, the Committee received the revised U.S. Department of State report pursuant to the Burmese Freedom and Democracy Act of 2003 covering the period of April 2012 through March 2013.

On August 7, 2013, the President issued Executive Order 13651, which banned the importation of Burmese jadeite and rubies, pursuant to the President's authorities under the International Emergency Economic Powers Act.

On August 14, 2013, the Committee received the U.S. Department of State report on Burmese JADE Act of 2008 on Burma's timber trade.

On May 15, 2014, the President issued a notice extending the national emergency with respect to Burma, pursuant to the International Emergency Economic Powers Act (IEEPA), which allows all executive orders and actions taken by the President with respect to Burma under IEEPA to continue.

*f. India*

The Committee has held regular staff consultations with USTR and the Treasury and Commerce Departments regarding U.S.-India issues. On March 13, 2013, the Trade Subcommittee held a hearing on U.S.-India Trade Relations. The focus of the hearing was the growing trade and investment relationship between the two countries as well as the challenges facing U.S. job creators in this market. The Committee explored the positive aspects of the relationship while examining India's tariff and non-tariff barriers that affect U.S. businesses, farmers, ranchers, and workers. Additionally, the Committee analyzed how trade and investment between the two countries could be expanded. The Subcommittee received testimony from: (i) Dan Twining, Senior Fellow for Asia,

German Marshall Fund of the United States; (ii) Arvind Subramanian, Senior Fellow, Peterson Institute for International Economics, and the Center for Global Development; (iii) Allen F. Johnson, Ambassador, Founder, Allen F. Johnson & Associates, and Former Chief Agricultural Negotiator, Office of the United States Trade Representative; (iv) Dean Garfield, President & CEO, Information Technology Industry Council; and (v) Roy Waldron, Senior Vice President and Chief Intellectual Property Counsel, Pfizer.

On June 20, 2013, Chairman Camp, along with 34 Republican and Democratic Ways and Means Committee Members, sent a letter to the President urging him to raise pressing trade and investment issues ahead of U.S.-India Strategic Dialogue. On July 26, 2013, the U.S. Department of State responded to this letter concerning market access issues, intellectual property rights, and trade and investment barriers in India. On August 1, 2013, the U.S. State Department sent an additional response on the Bilateral Investment Treaty negotiations with India.

On August 2, 2013, Chairman Camp, along with Ranking Member Levin, Senate Finance Chairman Baucus, and Senate Finance Ranking Member Hatch, sent a letter to the International Trade Commission (ITC) requesting the initiation of an investigation under section 332(g) of the Trade Act of 1930 regarding Indian industrial policies that discriminate against U.S. imports and investment for the sake of supporting Indian domestic industries, and the effect that those barriers have on the U.S. economy and jobs. In response, the ITC launched Investigation 332–543, *Trade, Investment, and Industrial Policies in India: Effects on the U.S. Economy*.

On September 24, 2014, Chairman Camp, along with Ranking Member Sander Levin, Senate Finance Committee Chairman Wyden, and Senate Finance Committee Ranking Member Orrin Hatch, sent a letter to International Trade Commission Chairman Meredith Broadbent requesting a second report under section 332(g) of the Tariff Act of 1930, to focus on India's industrial policies since the formation of the new Bharatiya Janata Party-led government. On October 29, 2014, the ITC notified the Committee that it launched Investigation No. 332–50, *Trade and Investment Policies in India, 2014–15*, under section 332(g) of the Tariff Act of 1930.

On December 15, 2014, the Committee received the report from the ITC on Investigation 332–543, *Trade, Investment, and Industrial Policies in India: Effects on the U.S. Economy*.

#### 7. Preference Programs

*Actions taken:* On July 19, 2013, the Committee received a report from the Department of State on the *Haitian Hemispheric Opportunity through Partnership Encouragement Act of 2008* (HOPE II) preference program for Haiti.

On July 17, 2013, Chairman Camp, along with Ranking Member Levin, Trade Subcommittee Chairman Nunes, and Trade Subcommittee Ranking Member Rangel, introduced H.R. 2709 to renew the Generalized System of Preferences program through September 2013.

On August 10–14, 2013, the Committee conducted a staff delegation to Addis Ababa to participate in the *Africa Growth and Oppor-*

*tunity Act* (AGOA) Forum and to meet with officials from AGOA countries and U.S. officials.

The Committee held several staff consultations with USTR concerning the efficacy of the preference programs, including the *Generalized System of Preferences*, the *Caribbean Basin Initiative*, the *Andean Trade Preference Act*, the *Africa Growth and Opportunity Act*, and the *Haitian Hemispheric Opportunity through Partnership Encouragement Act*.

The *Andean Trade Preference Act* (ATPA) expired on July 31, 2013. The Committee has taken no legislative action to renew that preference program, of which Ecuador was the sole beneficiary at the time of expiration.

On December 12, 2013, Chairman Camp, Ranking Member Levin, Trade Subcommittee Chairman Nunes, and Trade Subcommittee Ranking Member Rangel joined with Senate Finance, House Foreign Affairs, and Senate Foreign Relations leaders to send a letter to the General Accountability Office requesting a study on the operation and effectiveness of AGOA.

On March 18, 2014, the Committee received from the U.S. Trade Representative a copy of the charter for the Trade Advisory Committee on Africa, as required by Federal Advisory Committee Act.

On July 29, 2014, the Subcommittee on Trade held a hearing on Trade with Africa and the African Growth and Opportunity Act. The hearing focus included: (1) deepening and expanding trade and investment ties with sub-Saharan Africa; (2) the effectiveness of AGOA and potential revisions to the program to promote improved utilization; (3) barriers to trade in Africa; (4) barriers to regional integration in Africa; and (5) capacity building and efforts to promote regional integration and integration into global supply chains, including through implementation of the WTO Trade Facilitation Agreement. The Subcommittee received testimony from: (i) Ben Leo, Senior Fellow, Director of Rethinking US Development Policy, Center For Global Development; (ii) William C. McRaith, Chief Supply Chain Officer, PVH Corp; (iii) Witney Schneidman, Senior International Advisor, Covington & Burling LLP, Nonresident Fellow, Africa Growth Initiative, Brookings.

On July 31, 2014, Representative Gregory Meeks introduced H. Res. 699, “*Welcoming African leaders to the first United States-Africa Leaders’ Summit and African trade ministers to the 13th Forum of the African Growth and Opportunity Act.*” On August 1, 2014, the House passed H. Res. 699 under unanimous consent.

On August 4, 2014, Chairman Camp, along with Ranking Member Sander Levin, Senate Finance Committee Chairman Wyden, Senate Finance Committee Ranking Member Orrin Hatch, and 12 additional Member of Congress, issued a joint statement on the U.S.-Africa Leaders Summit and the 13th Annual AGOA Forum. The statement discussed economic and political relations between the U.S. and Africa and the importance of AGOA renewal.

On August 4–5, 2014, Representatives Young and Rangel participated in the *Africa Growth and Opportunity Act* (AGOA) Forum and meet with officials from the U.S. and AGOA countries.

#### 8. *World Trade Organization (WTO)*

*Actions taken:* On April 18, 2013, the Committee received notification from the Administration that it intended to use the section

123(g) process (provided for under the Uruguay Round Agreements Act) to make administrative changes and come into compliance with an adverse WTO decision in DS384/386 *United States-Certain Country of Origin Labeling Requirements*.

On July 5, 2013, the Committee received notification from the Administration that it intended to use the section 123(g) process to comply with an adverse WTO decision in DS381 *United States-Measures Concerning the Importation, Marketing, and Sale of Tuna and Tuna Products*.

On July 18, 2013, the Committee held a hearing on the U.S. trade agenda and received testimony from Ambassador Michael Froman, United States Trade Representative. Among the current trade issues covered were the importance of the WTO to the multilateral trading system and the negotiation of an agreement on Trade Facilitation and the expansion of the Information Technology Agreement.

On November 14, 2013, Chairman Camp led a letter signed by Ranking Member Levin, Senate Finance Chairman Baucus, and Senate Finance Ranking Member Hatch to Ambassador Froman in support of ongoing negotiations at the WTO and the upcoming Bali Ministerial. On February 12, 2014, the U.S. Trade Representative sent a response announcing the completion of the Trade Facilitation Agreement and progress on the Information Technology Agreement.

On December 3–6, 2013, the Committee conducted a bipartisan staff delegation to Bali, Indonesia to participate in the Ninth WTO Ministerial and to meet with officials from WTO countries and U.S. officials.

On April 3, 2014, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. Among the issues covered was advancing WTO negotiations, such as Information Technology Agreement expansion and an agreement for trade in environmental goods.

On July 16, 2014, the Subcommittee on Trade held a hearing on current U.S. trade policy and the World Trade Organization. The hearing focus included: (1) implementation of the Trade Facilitation Agreement and opportunities created by the agreement; (2) the potential benefits of an ambitious agreement to expand the Information Technology Agreement; (3) the launch of the recently notified environmental goods agreement; (4) the important role of ongoing monitoring and enforcement activities; and (5) future work of the WTO. The Subcommittee received testimony from Ambassador Michael Punke, Deputy United States Trade Representative.

On December 5, 2014, the Committee received from the U.S. Trade Representative a report regarding the pending accession of the Republic of Seychelles to the World Trade Organization, as required by the Section 122 of the *Uruguay Round Agreements Act*.

The Committee held regular staff consultations with USTR concerning the ongoing negotiations as well as accessions to the WTO. The Committee also held regular staff consultations with USTR regarding ongoing disputes being adjudicated at the WTO.

### 9. Enforcement

*Actions taken:* On July 18, 2013, the Committee held a hearing on the U.S. trade agenda. Among the issues discussed were en-

forcement activities and efforts to strengthen trade enforcement. Ambassador Michael Froman, United States Trade Representative, testified on the Administration's enforcement agenda as well as other trade issues.

On February 1, 2013, the Committee received USTR's *Annual Report on Subsidies Enforcement*.

On March 1, 2013, the Committee received the 2013 Trade Policy Agenda and *2012 Annual Report of the President of the United States on the Trade Agreements Program*. This report satisfies the requirements of section 163 of the Trade Act of 1974 and Sections 122 and 124 of the *Uruguay Round Agreements Act*.

On April 1, 2013 the Committee received the *National Trade Estimate Report* from USTR for 2013, as well as separate reports on Technical Barriers to Trade and Sanitary and Phytosanitary Barriers to Trade. Each of the reports details significant barriers to U.S. exports and U.S. efforts to address those barriers. The *NTE Report* is prepared pursuant to section 181 of the *Trade Act of 1974*, as amended. The Committee staff engaged in regular consultations with the Administration on these reports.

On April 3, 2013, the Committee received from USTR the *2013 Report on Compliance with Telecommunications Trade Agreements*, prepared pursuant to section 1377 of the *Omnibus Trade and Competitiveness Act of 1988*.

On May 1, 2013, the Committee received from USTR the *2013 Special 301 Report on Intellectual Property Rights*. The annual report reviews IPR protection and enforcement around the world and is prepared by USTR pursuant to section 182 of the *Trade Act of 1974*, as amended.

On June 18, 2013, the Committee received the *Semiannual Report on Softwood Lumber Subsidies* from the Department of Commerce.

On June 19, 2013, the Committee received from USTR the report on WTO enforcement actions regarding Russia, as required by section 201 of the *Russia and Moldova Jackson-Vanik Repeal and Sergei Magnitsky Rule of Law Accountability Act of 2012*.

On June 20, 2013, the Committee received from USTR the *U.S. Intellectual Property Enforcement Coordinator's 2013 Joint Strategic Plan on Intellectual Property Enforcement*, which includes recommendations within the Committee's jurisdiction.

On August 12, 2013, the Committee received from the International Trade Commission the report entitled "*Olive Oil: Conditions of Competition between U.S. and Major Foreign Supplier Industries*," as requested by the Committee in 2012.

On September 9, 2013, the Committee held a meeting with Treasury Secretary Lew and United States Trade Representative Ambassador Froman about the Administration's approach to currency issues.

On December 17, 2013, the Committee received the *Semiannual Report on Softwood Lumber Subsidies* from the Department of Commerce.

On December 20, 2013, the Committee received from USTR the report on Russia's implementation of the WTO agreement, as required by section 201 of the *Russia and Moldova Jackson-Vanik Repeal and Sergei Magnitsky Rule of Law Accountability Act of 2012*.

On January 2, 2014, the Committee received from the U.S. Trade Representative a letter identifying the individuals eligible to serve on binational panels under NAFTA Annex 1901.2, the Extraordinary Challenge Committee under NAFTA Annex 1904.13, and the Special Committee under NAFTA Article 1905, as required by section 402(c)(3)(B) of the *North American Free Trade Agreement Implementation Act*.

On January 9, 2014, the Committee received from the U.S. Department of State and U.S. Trade Representative a report entitled, “*Report to Congress on Promotion of the Rule of Law in the Russian Federation to Support U.S. Trade and Investment*,” as required by section 202(a) of the *Russia and Moldova Jackson-Vanik Repeal and Sergei Magnitsky Rule of Law Accountability Act of 2012*.

On January 31, 2014, the Committee received from the U.S. Trade Representative and U.S. Department of Commerce the Administration’s *Annual Report on Subsidies Enforcement*, as required by section 281(f)(4) of the *Uruguay Round Agreements Act*.

On March 26, 2014, the Committee received from the U.S. Trade Representative a letter identifying the individuals eligible to serve on binational panels under NAFTA Annex 1901.2, the Extraordinary Challenge Committee under NAFTA Annex 1904.13, and the Special Committee under NAFTA Article 1905, as required by section 402(c)(3)(B) of the *North American Free Trade Agreement Implementation Act*.

On March 31, 2014, the Committee received from the U.S. Trade Representative the *2014 National Trade Estimate Report on Foreign Trade Barriers*, as required by section 181 of the Trade Act of 1974, as well as separate reports on Technical Barriers to Trade and Sanitary and Phytosanitary Barriers to Trade. Each of the reports details significant barriers to U.S. exports and U.S. efforts to address those barriers. The *NTE Report* is prepared pursuant to section 181 of the Trade Act of 1974, as amended. The Committee staff engaged in regular consultations with the Administration on these reports.

On April 1, 2014, the Committee received a report on the International Monetary Fund from the U.S. Department of the Treasury, as required by Section 1705(a) of the *International Financial Institution Act*.

On April 30, 2014, the Committee received from the U.S. Trade Representative the *2014 Special 301 Report on Intellectual Property Rights*, as required by the *Trade Act of 1974*.

On May 28, 2014, the Committee received from the U.S. International Trade Commission the Inspector General Semiannual Report, as required by the *Inspector General Act of 1978*.

On June 13, 2014, the Committee received from the U.S. Department of Commerce the *Semiannual Softwood Lumber Subsidies Report*, as required by section 809(b) of Title VII of the Tariff Act of 1930.

On June 18, 2014, the Committee received from the U.S. Trade Representative a report entitled, “*Rice: Global Competitiveness of the U.S. Industry*,” as required by section 332(g) of the *Tariff Act of 1930*.

On June 19, 2014, the Committee received from the U.S. Trade Representative a report entitled, “*Report on WTO Enforcement Actions: Russia*,” as required by section 201(b) of the *Russia and*

*Moldova Jackson-Vanik Repeal and Sergei Magnitsky Rule of Law Accountability Act of 2012.*

On July 31, the Committee received from the U.S. International Trade Commission a report entitled “*Year in Trade 2013: Operation of the Trade Agreements Program,*” as required by Section 163(c) of the Trade Act of 1974.

On August 7, 2014, the Committee received from the U.S. Department of State a report on the Kimberly Process Certification Scheme, as required by section 12 of the *Clean Diamond Trade Act*.

On August 7, 2014, the Committee received from the U.S. Department of State a report on the Kimberly Process Certification Scheme, as required by section 5 of the *Clean Diamond Trade Act*.

On August 25, 2014, the Committee received from the U.S. Department of Commerce a report on the activities of the Foreign-Trade Zones Board, as required by section 16 of the *Foreign-Trade Zones Act*.

On August 31, 2014, the Committee received from the U.S. International Trade Commission a report entitled “*Digital Trade in the U.S. and Global Economies.*”

On December 15, 2014, the Committee received from the U.S. Department of Commerce the *Semiannual Softwood Lumber Subsidies Report*, as required by section 809(b) of Title VII of the Tariff Act of 1930.

The Committee also held regular staff sessions with USTR to discuss pending and potential dispute settlement cases.

#### *10. Role of Trade in U.S. Job Creation*

*Action taken:* On July 18, 2013, the Committee held a hearing on the U.S. trade agenda. Ambassador Michael Froman, United States Trade Representative, testified about ways in which a robust trade agenda promotes U.S. job creation.

On April 3, 2014, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. The Ambassador discussed the role new and strengthened U.S. trade plays in creating domestic jobs, as well as other trade issues.

#### *11. Trade Sanctions*

##### *a. Iran*

*Actions taken:* On February 27, 2013, Representative Edward Royce introduced H.R. 805, “*The Nuclear Iran Prevention Act of 2013.*” The bill as introduced included provisions in the jurisdiction of the Ways and Means Committee. The House Foreign Affairs Committee agreed to amend the bill to address the Ways and Means Committee’s concerns. On July 26, 2013, Chairman Camp exchanged letters with House Foreign Affairs Committee Chairman Royce regarding modification of provisions within the jurisdiction of the Ways and Means Committee. On July 30, 2013, the House Foreign Affairs Committee reported out the bill. On July 31, 2013, the House passed H.R. 805, under suspension of the rules, by a vote of 400–20.

On January 7, 2013, the Committee received a report from the U.S. Department of Treasury under section 220 of the *Iran Threat Reduction and Syria Human Rights Act of 2012.*

On January 22, 2013, the Committee received from the U.S. Department of Treasury the July 1–September 30, 2012, report on Iran sanctions.

On February 6, 2013, the Committee received from the U.S. Department of Treasury a report under section 104 of the *Comprehensive Iran Sanctions Accountability and Divestment Act of 2010* concerning Iranian financial institutions.

On February 6, 2013, the Committee received from the U.S. Department of Treasury a report required under the *Iran Threat Reduction and Syria Human Rights Act of 2012*, identifying operators of vessels and other persons who conduct or facilitate significant financial transactions with persons who manage ports in Iran.

On February 6, 2013, the Committee received from the U.S. Department of State a report required under the *Iran Threat Reduction and Syria Human Rights Act of 2012*.

On February 22, 2013, the Committee received from the U.S. Department of State a report required under the *Iran Threat Reduction and Syria Human Rights Act of 2012*, identifying those organizations of which Iran is a member that received U.S. contributions.

On February 25, 2013, the Committee received from the General Accountability Office (GAO) the report entitled *Iran: How U.S. and International Sanctions Have Adversely Affected the Iranian Economy*.

On March 14, 2013, the Committee received from the U.S. State Department a report required by the *Iran Threat Reduction and Syria Human Rights Act of 2012* notifying of the imposition of sanctions on Greek national Dr. Dimitris Cambis and Impire Shipping.

On April 8, 2013, the Committee received from the U.S. Department of Treasury a report under section 220 of the *Iran Threat Reduction and Syria Human Rights Act of 2012*, listing persons identified as facilitating direct access to the Central Bank of Iran.

On April 12, 2013, the Committee received from the U.S. Department of State a report on Societe Anonyme Monegasque D'Administration Monegasque et D'Administration Maritime et Aerienne Tanker Pacific Management Singapore pertaining to Iran sanctions.

On May 7, 2013, the Committee received from the U.S. Department of Treasury a report under section 211 of the *Iran Threat Reduction and Syria Human Rights Act of 2012*.

On May 7, 2013, the Committee received from U.S. Department of Treasury a report under sections 301 and 302 of the *Iran Threat Reduction and Syria Human Rights Act of 2012*.

On May 30, 2013, the Committee received from the U.S. Department of State a report on implementing sections 105 and 105B of the *Comprehensive Iran Sanctions Accountability and Divestment Act of 2010*.

On May 31, 2013, the Committee received from the U.S. Department of State a report on imposing sanctions against the Ferland Company pursuant to the *Iran Sanctions Act*, as amended by the *Iran Threat Reduction and Syria Human Rights Act of 2012*.

On June 24, 2013, the Committee received from the U.S. Department of State a report pursuant to section 303 of the *Iran Threat Reduction and Syria Human Rights Act of 2012* regarding whether any government agencies or foreign countries knowingly and mate-

rially assisted, sponsored, or provided financial, material, or technological support to Iran's Revolutionary Guard Corps.

On July 3, 2013, the Committee received from the U.S. Department of Treasury a report under section 220 of the *Iran Threat Reduction and Syria Human Rights Act of 2012*.

On July 5, 2013, the Committee received from U.S. Department of State a report on whether Iran has been using materials for exchange as described in section 1245 of the *2012 National Defense Authorization Act*, among other issues.

On July 8, 2013, the Committee received from the U.S. Department of Treasury a report under section 220 of the *Iran Threat Reduction and Syria Human Rights Act of 2012* regarding specialized financial messaging services to the Central Bank of Iran and other financial institutions.

On August 7, 2013, the Committee received from the U.S. Department of Treasury a report under section 211 of the *Iran Threat Reduction and Syria Human Rights Act of 2012* identifying operators of vessels and other persons who conduct or facilitate significant financial transactions with persons who manage ports in Iran that have been designated for the imposition of sanctions pursuant to the *International Emergency Economic Powers Act*.

On August 29, 2013, the Committee received from the GAO a report required under the *Iran Threat Reduction and Syria Human Rights Act of 2012* entitled "U.S. Agencies Information on Entities That May Have Provided Ships or Insurance to Transport Refined Petroleum Products to Iran."

On September 10, 2013, the Committee received from the U.S. Department of State a report on 2012 global trade relating to Iran.

On November 22, 2013, the Committee received from the U.S. Department of Treasury a report regarding section 202 of the *Iran Threat Reduction and Syria Human Rights Act of 2012*.

On November 22, 2013, the Committee received from the U.S. Department of Treasury a report regarding section 302(a) of the *Iran Threat Reduction and Syria Human Rights Act of 2012*.

On November 22, 2013, the Committee received from the U.S. Department of Treasury a report regarding section 211 of the *Iran Threat Reduction and Syria Human Rights Act of 2012*.

On November 27, 2013, the Committee received from the U.S. Department of State a report regarding sections 105 and 105B of the *Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010* and the *Iran Threat Reduction and Syria Human Rights Act of 2012*.

On January 3, 2014, the Committee received from the U.S. Department of Treasury a report identifying a list of individuals who provided financial messaging assistance to the Central Bank of Iran, as required by section 220 of the *Iran Threat Reduction and Syria Human Rights Act of 2012*.

On January 6, 2014, the Committee received a report from the U.S. Department of State identifying individuals who assisted Iran's Revolutionary Guard Corps or a sanctioned individual in a United Nations Security Council resolution, as required by section 303 of the *Iran Threat reduction and Syria Human Rights Act of 2002*.

On January 7, 2014, the Committee received a report from the U.S. Government Accountability Office entitled, "*Iranian Commer-*

*cial Activities: Foreign Firms Reported to Have Engaged in Certain Activities Involving Iran's Energy or Communications Sectors.*"

On January 17, 2014, the Committee received from the U.S. Department of Treasury a report regarding the activities of the Office of Foreign Assets Control with respect to the exportation of agricultural commodities, medicine, and medical devices to Iran and Sudan, in compliance with section 906(b) of the *Trade Sanctions Reform and Export Enhancement Act of 2000*.

On January 20, 2014, the Committee received from the U.S. Department of State a report regarding the Joint Plan of Action with the P5+1 and the resulting limited waivers of certain sanctions with respect to Iran under the *Iran Freedom and Counter-Proliferation Act of 2012*, the *Iran Threat Reduction and Syria Human Rights Act of 2012*, the *Iran Sanctions Act of 1996*, and the *National Defense Authorization Act for Fiscal Year 2012*.

On January 31, 2014, the Committee received from the U.S. Department of Treasury a report identifying operators of vessels and other persons who conduct or facilitate significant financial transactions with persons who manage ports in Iran that have been designated for the imposition of sanctions pursuant to the *International Emergency Economic Powers Act*, as required by section 211 of the *Iran Threat Reduction and Syria Human Rights Act of 2012*.

On February 5, 2014, the Committee received from the U.S. Department of State a report regarding limited waivers of sanctions provided for in sections 1244(c)(1), 1246(a)(1), and 1247(a) of the *Iran Freedom and Counter-Proliferation Act of 2012*.

On February 7, 2014, the Committee received from the U.S. Department of State a report regarding the removal of sanctions from Associated Shipbroking Monaco, as required by section 9(b)(2) of the *Iran Sanctions Act*.

On February 21, 2014, the Committee received from the U.S. Department of State a report regarding section 1245(e) of the *National Defense Authorization Act of 2013*, identifying Iran's procurement of materials used in nuclear, military or ballistic missile programs and the sectors of the economy under the control of the Islamic Revolutionary Guard Corps.

On March 10, 2014, the Committee received from the U.S. Department of State a report regarding a limited waiver of sanctions as provided for in section 1245(d)(1)(A) of the *National Defense Authorization Act of 2012*.

On March 12, 2014, the Committee received from the U.S. Department of Treasury a report regarding the activities of the Office of Foreign Assets Control with respect to the exportation of agricultural commodities, medicine, and medical devices to Iran and Sudan, as required by section 906(b) of the *Trade Sanctions Reform and Export Enhancement Act*.

On April 3, 2014, the Committee received from the U.S. Department of Treasury a report containing a list of individuals who provided specialized financial messaging services for the Central Bank of Iran, in compliance with section 220 of the *Iran Threat Reduction and Syrian Human Rights Act*.

On April 29, 2014, the Committee received from the U.S. Department of State a report announcing that the Republic of Korea company, Daelim, will not be investigated for investment activity in

Iran's energy sector, as required by section 5(a) of the Comprehensive *Iran Sanctions Accountability and Divestment Act*.

On May 6, 2014, the Committee received from the U.S. Department of Treasury a report identifying any foreign persons who knowingly and materially assisted, sponsored, or provided financial, material, or technological support to Iran's Revolutionary Guard Corps, as required by section 302(a) of the *Iran Threat Reduction and Syria Human Rights Act of 2012*.

On May 6, 2014, the Committee received from the U.S. Department of Treasury a report identifying operators of vessels and other persons who conduct or facilitate significant financial transactions with persons that manage ports in Iran that have been designated for the imposition of sanctions pursuant to the *International Emergency Economic Powers Act*, as required by section 211 of the *Iran Threat Reduction and Syria Human Rights Act of 2012*.

On May 20, 2014, the Committee received from the U.S. Department of State a report regarding a limited waiver of the sanctions provided for in section 1245(d)(1)(A) in the *National Defense Authorization Act of FY 2012*.

On May 27, 2014, the Committee received from the U.S. Department of State a report identifying individuals and entities whom the Secretary of the Treasury has designated under Executive Order 13553 and Executive Order 13628, as required by sections 105 and 105B of the *Comprehensive Iran Sanction, Accountability, and Divestment Act of 2010*, as amended by the *Iran Threat Reduction and Syria Human Rights Act of 2012*.

On June 25, 2014, the Committee received from the U.S. Department of the Treasury a report regarding the activities of the Office of Foreign Assets Control with respect to the exportation of agricultural commodities, medicine, and medical devices to Iran and Sudan, as required by section 906(c) of the *Trade Sanctions Reform and Export Enhancement Act*.

On July 3, 2014, the Committee received from the U.S. Department of the Treasury a report regarding the activities of the Central Bank of Iran, pursuant to section 220 of the *Iran Threat Reduction and Syria Human Rights Act of 2012*.

On July 21, 2014, the Committee received a report from the U.S. Department of State regarding limited waivers of certain sanctions under the Iran Freedom and Counter-Proliferation Act of 2012, the Iran Sanctions Act of 1996, the *National Defense Authorization Act for Fiscal Year 2012*, and the *Iran Threat Reduction and Syria Human Rights Act of 2012*.

On August 5, 2014, the Committee received a report from the U.S. Department of State identifying limited waivers of sanctions provided for in sections 1244(c)(1), 1246(a)(1), and 1247(a) of the *Iran Freedom and Counter-Proliferation Act of 2012*.

On August 12, 2014, the Committee received from the U.S. Department of State a report on global trade in 2013 involving Iran, as required by section 10(d) of the *Iran Sanctions Act* as amended by section 102(d) of the *Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2010*.

On August 12, 2014, the Committee received from the U.S. Department of Treasury a report required under section 211 of the *Iran Threat Reduction and Syria Human Rights Act of 2012*, iden-

tifying operators of vessels and other persons who conduct or facilitate significant financial transactions with persons who manage ports in Iran.

On August 29, 2014, the Committee received from the U.S. Department of State a report concerning section 1244(d)(1) of the *Iran Freedom and Counter-Proliferation Act of 2012*, identifying imposed sanctions on Goldentex FZE.

On August 29, 2014, the Committee received from the U.S. Department of State a report concerning section 5(a)(6) of the *Iran Sanctions Act*, as amended by the *Iran Threat Reduction and Syria Human Rights Act of 2012*, identifying sanctions imposed on Italy-based Dettin SpA.

On September 18, 2014, the Committee received from the U.S. Department of State a report regarding a limited waiver of sanctions provided for in section 1245(d)(1)(A) of the *National Defense Authorization Act of 2012* pursuant to the Joint Plan of Action by the P5+1.

On October 3, 2014, the Committee received from the U.S. Department of State a report identifying organizations to which Iran is a member and which received contributions from the U.S. government in FY 2013, as required by section 506 of the *Iran Threat Reduction and Syria Human Rights Act of 2012*.

On October 10, 2014, the Committee received from the U.S. Department of Treasury a report concerning the activities of the Office of Foreign Assets Control with respect to the exportation of agricultural commodities, medicine, and medical devices to Iran and Sudan, in compliance with Section 906(b) of the *Trade Sanctions Reform and Export Enhancement Act*.

On October 24, 2014, the Committee received from the U.S. Department of the Treasury a report regarding the activities of the Central Bank of Iran, pursuant to section 220 of the *Iran Threat Reduction and Syria Human Rights Act of 2012* regarding specialized financial messaging services to the Central Bank of Iran and other financial institutions.

On November 12, 2014, the Committee received from the U.S. Department of Treasury a report identifying any foreign persons who knowingly and materially assisted, sponsored, or provided financial, material, or technological support to Iran's Revolutionary Guard Corps, as required by section 302(a) of the *Iran Threat Reduction and Syria Human Rights Act*.

On November 12, 2014, the Committee received from the U.S. Department of Treasury a report under section 211 of the *Iran Threat Reduction and Syria Human Rights Act of 2012* identifying operators of vessels and other persons that conduct or facilitate significant financial transactions with persons that manage ports in Iran that have been designated for the imposition of sanctions pursuant to the *International Emergency Economic Powers Act*.

On November 24, 2014, the Committee received from the U.S. Department of State a report regarding the Joint Plan of Action with the P5+1 and the resulting limited waivers of certain sanctions with respect to Iran under the *Iran Freedom and Counter-Proliferation Act of 2012*, the *Iran Threat Reduction and Syria Human Rights Act of 2012*, the *Iran Sanctions Act of 1996*, and the *National Defense Authorization Act for Fiscal Year 2012*.

*b. Ukraine/Russia*

On March 5, 2014, Representative Edward Royce introduced H. Res. 499, “*Condemning the violation of Ukrainian sovereignty, independence, and territorial integrity by military forces of the Russian Federation.*” The bill as introduced included provisions within the jurisdiction of the Ways and Means Committee. The House Foreign Affairs Committee agreed to amend the bill to address the Ways and Means Committee’s concerns. On March 6, 2014, the House Foreign Affairs Committee reported out the bill. On March 10, 2014, Chairman Camp exchanged letters with House Foreign Affairs Committee Chairman Royce regarding modification of the provisions within the jurisdiction of the Ways and Means Committee. On March 11, 2014, the House passed H. Res. 499, under suspension of the rules, by a vote of 402–7, 1 present.

On March 21, 2014, Representative Edward Royce introduced H.R. 4278, “*Ukraine Support Act.*” The bill as introduced included provisions within the jurisdiction of the Ways and Means Committee. The House Foreign Affairs Committee agreed to amend the bill to address the Ways and Means Committee’s concerns. On March 25, 2014, the House Foreign Affairs Committee reported out the bill. On March 26, 2014, Chairman Camp exchanged letters with House Foreign Affairs Committee Chairman Royce regarding modification of provisions within the jurisdiction of the Ways and Means Committee. On March 27, 2014, the House passed H.R. 4278, under suspension of the rules, by a vote of 399–19.

On December 11, 2014, Representative James Gerlach introduced H.R. 5859, “*To impose sanctions with respect to the Russian Federation, to provide additional assistance to Ukraine, and for other purposes.*” The bill as introduced included provisions in the jurisdiction of the Ways and Means Committee. On December 11, 2014, the House passed H.R. 5859, by unanimous consent. On December 13, 2014, the Senate passed the bill without amendment by voice vote. On December 18, 2014, the President signed the bill into law.

*c. Venezuela*

On May 7, 2014, Representative Ileana Ros-Lehtinen introduced H.R. 4587, “*Venezuelan Human Rights and Democracy Protection Act.*” The bill as introduced included provisions within the jurisdiction of the Ways and Means Committee. The House Foreign Affairs Committee agreed to amend the bill to address the Ways and Means Committee’s concerns. On May 9, 2014, the House Foreign Affairs Committee reported out the bill. On May 23, 2014, Chairman Camp exchanged letters with House Foreign Affairs Committee Chairman Royce regarding modification of provisions within the jurisdiction of the Ways and Means Committee. On May 28, 2014, the House passed H.R. 4587, under suspension of the rules, by voice vote.

*d. North Korea*

On April 26, 2014, Representative Edward Royce introduced H.R. 1771, “*North Korea Sanctions Enforcement Act.*” The bill as introduced included provisions within the jurisdiction of the Ways and Means Committee. The House Foreign Affairs Committee agreed to amend the bill to address the Ways and Means Committee’s concerns. On July 28, 2014, the House Foreign Affairs Committee re-

ported out the bill. On July 24, 2014, Chairman Camp exchanged letters with House Foreign Affairs Committee Chairman Royce regarding modification of provisions within the jurisdiction of the Ways and Means Committee. On July 28, 2014, the House passed H.R. 1771 by voice vote.

*e. Other*

On May 30, 2014, the Committee received a report from the White House regarding three individuals who were sanctioned under Section 804(a) of the Foreign Narcotics Kingpin Designation Act.

*12. Implemented Trade Agreements*

*Actions taken:* The Committee continued its oversight of implemented agreements with Australia, Bahrain, Canada and Mexico, the five Central America countries and the Dominican Republic, Chile, Colombia, Israel, Jordan, Korea, Morocco, Oman, Panama, Peru, and Singapore.

On July 18, 2013, the Committee held a hearing on the U.S. trade agenda. Among the current trade issues covered was the status of implementation of trade agreements, including the most recent three agreements with Colombia, Korea, and Panama. Ambassador Michael Froman, United States Trade Representative, testified before the Committee on the Administration's views on these issues.

On April 3, 2014, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative. Among the trade issues covered was the status of free trade agreements that are in enforce or currently being implemented.

On August 25, 2014, the Committee received from the U.S. Trade Representative a report of the renewed charter for the Advisory Committee for Trade Policy and Negotiations, as required by Section 9(c) of the federal Advisory Committee Act and U.S. General Services Administration implementing regulation. In addition, the Committee engaged in consultations on the advisory committee system.

On November 24, 2014, the Committee received from the U.S. Department of Commerce a copy of the charter for the President's Advisory Council on Doing Business in Africa, as required by Federal Advisory Committee Act.

*13. Trade Adjustment Assistance*

*Actions taken:* The Committee continued its oversight and its assessment concerning the operation of the Trade Adjustment Assistance programs for Workers, Firms, Communities, and Farmers.

On December 15, 2012, the Committee received from the Department of Commerce the *TAA for Firms Annual Report for Fiscal Year 2012*.

On March 13, 2013, Chairman Camp exchanged letters with Education and Workforce Committee Chairman Kline regarding H.R. 803, "*Knowledge and Investing in Lifelong Skills Act*."

On May 22, 2013, the Committee received from the Department of Labor the *Trade Adjustment Assistance for Workers Annual Report for Fiscal Year 2012*.

On June 27, 2013, the Committee received a memorandum from the Department of Commerce regarding the allocation of funds for the Trade Adjustment Assistance Centers for FY 2013.

On August 27, 2013, the Committee received from the Department of Labor a report on the Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grant Program for Fiscal Year 2012.

On February 19, 2014, the Committee received from the Department of Commerce the *TAA for Firms Annual Report for Fiscal Year 2013*.

On October 3, 2014, the Committee received from the Department of Labor the *Trade Adjustment Assistance for Workers Annual Report for Fiscal Year 2013*.

On December 10, 2014, the Committee received from the Department of Labor a report on the Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grant Program for Fiscal Year 2013.

The Committee included within H.R. 83, “*Consolidated and Further Continuing Appropriations Act, 2015*,” the FY 2015 appropriation for TAA for Workers and the calendar year 2015 appropriation for TAA for Firms. On December 11, 2014, the House passed H.R. 83 by a vote of 219–206. On December 13, 2014, the Senate passed the bill without amendment by a vote of 56–40. On December 16, 2014, the President signed the bill into law.

#### *14. Priorities of the Office of the United States Trade Representative*

*Actions taken:* On July 18, 2013, the full Committee received testimony from Ambassador Michael Froman, the United States Trade Representative, on current and future trade issues and USTR priorities.

The Committee held consultations and staff briefings with USTR to discuss its budget and priorities.

On March 22, 2013, Chairman Camp, along with Ranking Member Levin, Senate Finance Chairman Baucus, and Senate Finance Ranking Member Hatch, sent a letter to the Office of Management and Budget regarding funding of USTR’s Interagency Trade Enforcement Center (ITEC) and funding of the U.S. Department of Commerce’s International Trade Administration in the H.R. 933, “*Continuing Appropriations Act 2013*.”

The Committee followed closely H.R. 2878, “*Commerce, Justice, Science, and Related Agencies Appropriations Act, 2014*,” considered by the Appropriations Committee on July 17, 2013, which included USTR’s FY 2014 appropriation.

On April 3, 2014, the Committee held a hearing on the U.S. trade agenda with Ambassador Michael Froman, United States Trade Representative, on current and future trade issues and USTR priorities.

On April 15, 2014, the Committee received a report from the U.S. Trade Representative regarding the renewed charter of the Trade and Environmental Policy Advisory Committee as required by the Federal Advisory Committee Act.

The Committee followed closely H.R. 4660, “*Commerce, Justice, Science, and Related Agencies Appropriations Act, 2015*,” considered by the Appropriations Committee on May 8, 2014, which included

USTR's FY 2015 appropriation. On May 30, 2014, the House passed H.R. 4660 by a vote of 321–87.

The Committee followed closely H.R. 83, “*Consolidated and Further Continuing Appropriations Act, 2015*,” which included USTR's FY 2015 appropriation. On December 11, 2014, the House passed H.R. 83 by a vote of 219–206. On December 13, 2014, the Senate passed the bill without amendment by a vote of 56–40. On December 16, 2014, the President signed the bill into law.

#### 15. *Priorities of the United States International Trade Commission*

*Actions taken:* The Committee continued its oversight over the Commission concerning overall priorities and operations, examining the Commission's budget and financial statements and engaging in regular consultations with the agency. The Committee followed closely H.R. 2878, “*Commerce, Justice, Science, and Related Agencies Appropriations Act, 2014*,” considered by the Appropriations Committee on July 17, 2013, which included the ITC's FY 2014 appropriation.

On November 29, 2013, the Committee received the semiannual report of the Inspector General of the International Trade Commission. In December 2013, the Committee received from the ITC its Strategic Plan for Fiscal Years 2014–2018. On May 28, 2014, the Committee received the semiannual report of the Inspector General of the International Trade Commission. On November 26, 2014, the Committee received the semiannual report of the Inspector General of the International Trade Commission.

The Committee followed closely H.R. 4660, “*Commerce, Justice, Science, and Related Agencies Appropriations Act, 2015*,” considered by the Appropriations Committee on May 8, 2014, which included the ITC's FY 2015 appropriation. On May 30, 2014, the House passed H.R. 4660 by a vote of 321–87.

The Committee followed closely H.R. 83, “*Consolidated and Further Continuing Appropriations Act, 2015*,” which included the ITC's FY 2015 appropriation. On December 11, 2014, the House passed H.R. 83 by a vote of 219–206. On December 13, 2014, the Senate passed the bill without amendment by a vote of 56–40. On December 16, 2014, the President signed the bill into law.

#### 16. *Priorities of U.S. Customs and Border Protection*

*Actions taken:* The Committee continued its oversight concerning customs revenue functions and trade facilitation, including enforcement of U.S. trade and customs laws and regulations. The Committee engaged in frequent and regular staff sessions with Customs and Border Protection (CBP) on these issues.

On December 17, 2012, then-Trade Subcommittee Chairman Kevin Brady introduced H.R. 6642, “*Customs Trade Facilitation and Enforcement Act of 2012*,” to address streamlining, facilitating, and modernizing Customs functions, as well as improving enforcement of U.S. laws, including antidumping and countervailing duty laws, through the inclusion of H.R. 5708 (Representative Boustany). On December 13, 2012, Ranking Member Sander Levin and then-Trade Subcommittee Ranking Member Jim McDermott introduced H.R. 6656. The Committee received comments on these bills from numerous stakeholders. On January 4, 2013, Representative Charles Boustany reintroduced his bill in the 113th Congress, H.R.

166, to prevent the evasion of antidumping and countervailing duty orders.

On January 25, 2013, the Committee received from CBP the report entitled *Automated Commercial Environment (ACE) Fourth Quarter Fiscal Year 2012 Report to Congress*.

On April 29, 2013, the Committee received from CBP the report entitled *Automated Commercial Environment (ACE) First Quarter Fiscal Year 2013 Report to Congress*.

On May 16, 2013, Chairman Camp sent a letter also signed by Ranking Member Levin, Senate Finance Chairman Baucus, and Senate Finance Ranking Member Hatch to the Department of Homeland Security expressing concern over U.S. Customs and Border Protection fee reimbursement programs. The Committee received a response from the Department of Homeland Security on July 8, 2013.

The Committee followed closely H.R. 2217, "*Department of Homeland Security Appropriations Act, 2014*," considered by the Appropriations Committee on May 22, 2013, which included CBP's FY 2014 appropriation. On June 6, 2013, the House passed H.R. 2217 by a vote of 245–182.

On July 9, 2013, the Committee received from CBP the report entitled *Automated Commercial Environment (ACE) Second Quarter Fiscal Year 2013 Report to Congress*.

On July 19, 2013, the Committee received from CBP the report entitled *Antidumping and Countervailing Duty Enforcement Actions and Compliance Initiatives: FY 2012*.

On September 16, 2013, the Committee received from the Department of Homeland Security the report entitled *Report Pursuant to the Security and Accountability for Every Port Act of 2006 on Cargo Scanning*.

On September 19, 2013, the Committee received from CBP the report entitled *Automated Commercial Environment (ACE) Third Quarter Fiscal Year 2013 Report to Congress*.

On December 30, 2013, the Committee received from the U.S. Department of Homeland Security a report on the Automated Commercial Environment, as required by section 311(b)(3) of the *Customs Border Security Act of 2002*.

On January 14, 2014, the Committee received from the U.S. Department of Treasury a report on the International Trade Data System, as required by section 405 of the *SAFE Port Act*.

On February 12, 2014, the Committee received from the U.S. Department of Homeland Security a letter regarding section 205 of the *Security and Accountability for Every Port Act of 2006*, identifying a decision to revoke the designation of three foreign ports as Container Security Initiative ports.

On March 24, 2014, the Committee received from the U.S. Customs and Border Protection a report regarding Treasury Department Order No. 100–16, 68 Federal Register 28322–28323, 19 Code of Federal Regulations Part 0 Appendix.

On May 5, 2014, the Committee received from the U.S. Department of Homeland Security a ruling to renew the extension of the deadline for full-scale implementation of 100 percent scanning of U.S.-bound maritime cargo containers for two additional years.

The Committee followed closely H.R. 2217, "*Department of Homeland Security Appropriations Act, 2014*," considered by the Appro-

priations Committee on June 11, 2014, which included CBP's FY 2015 appropriation.

On August 19, 2014, the Committee received from the U.S. Department of Homeland Security a report entitled "*Antidumping and Countervailing Duty Enforcement Actions and Compliance Initiatives: FY 2013*," as required by the Department of Homeland Security Appropriations Act for Fiscal Year 2014 and section 691(a) of the *North American Free Trade Agreement Implementation Act*.

On September 11, 2014, the Committee received from the U.S. Department of Homeland Security a report of the regulations and significant rulings, as required by Treasury Department Order No. 100-16, 68 Federal Register 28322-28323, 19 Code of Federal Regulations Part 0 Appendix.

The Committee followed closely H.R. 83, "*Consolidated and Further Continuing Appropriations Act, 2015*," which included a continuing resolution for appropriations for the U.S. Department of Homeland Security through February 27, 2015. On December 11, 2014, the House passed H.R. 83 by a vote of 219-206. On December 13, 2014, the Senate passed the bill without amendment by a vote of 56-40. On December 16, 2014, the President signed the bill into law.

#### SUBCOMMITTEE ON HEALTH

##### *1. Medicare Part A and Part B (Fee-for-Service Providers)*

*Action taken:* On June 20, 2013, the Subcommittee on Health received testimony on Medicare's financial situation as detailed by the 2013 Medicare Trustees report from (i) Charles P. Blahous, Ph.D., Public Trustee, Social Security and Medicare Boards of Trustees; and (ii) Robert Reischauer, Ph.D., Public Trustee, Social Security and Medicare Boards of Trustees.

##### *2. Priorities of the Department of Health and Human Services and the Implementation of the Affordable Care Act*

*Actions taken:* On July 10, 2013, the Subcommittee on Health received testimony on the Obama Administration's decision to delay the employer mandate and the employer information reporting requirements under the Affordable Care Act from (i) Avik Roy, Senior Fellow, Manhattan Institute; (ii) James Capretta, Fellow, Ethics and Public Policy Center; (iii) William Dennis Jr., Senior Research Fellow, National Federation of Independent Business; (iv) Sean Falk, Owner, WolfTeaM LLC, President, Nachogang LLC, on behalf of the International Franchise Association; and (v) Timothy Jost, Robert L Willett Family Professor of Law, Washington and Lee University School of Law.

On July 17, 2013, the Subcommittee on Health received testimony on the Obama Administration's decision to delay the penalties for the employer mandate and the employer information reporting requirements under the Affordable Care Act from (i) J. Mark Iwry, Sr. Advisor to the Secretary and Deputy Assistant Secretary for Retirement and Health Policy, U.S. Department of the Treasury.

On August 1, 2013, the full Committee received testimony on the status of the Affordable Care Act's implementation from (i) Gary Cohen, Deputy Administrator and Director, Center for Consumer

Information and Insurance Oversight, Centers for Medicare & Medicaid Services, U.S. Department of Health and Human Services, and (ii) Daniel Werfel, Principal Deputy Commissioner and Deputy Commissioner for Services and Enforcement Internal Revenue Service.

On October 29, 2013 the full Committee received testimony on the status of the Obama Administration's implementation of the Affordable Care Act from Marilyn Tavenner, Administrator, Centers for Medicare & Medicaid Services, U.S. Department of Health and Human Services.

On December 4, 2013, the Subcommittee on Health received testimony on the challenges facing the implementation of ObamaCare from (i) Chris Carlson, FSA, MAAA, Principal, Oliver Wyman Actuarial Consulting, Inc.; (ii) Grace-Marie Turner, Founder, President and Trustee, Galen Institute; (iii) Scott Gottlieb, Resident Fellow, The American Enterprise Institute; and (iv) the Honorable Mike Kreidler, Insurance Commissioner, Washington State Office of the Insurance Commissioner.

On April 8, 2014, the Subcommittee on Health received testimony on the Obama Administration's delays and changes made to the statutory guidelines and deadlines concerning the employer mandate and reporting requirements from Mr. J. Mark Iwry, Sr. Advisor to the Secretary and Deputy Assistant Secretary for Retirement and Health Policy, U.S. Department of the Treasury.

On June 10, 2014, the Subcommittee on Health received testimony on the government's ability to verify income and insurance information, ensure accuracy of premium tax credits, and the likely effect of these challenges on the 2015 tax-filing season from: (i) Douglas Holtz-Eakin, President, American Action Forum (ii) Ryan Ellis, Tax Policy Director, Americans for Tax Reform, IRS Registered Tax Return Preparer; (iii) Katie W. Mahoney, Executive Director of Health Policy, U.S. Chamber of Commerce, (iv) Bryan C. Skarlatos, Partner, Kostelanetz & Fink, LLP; and (v) Ron Pollack, Executive Director, Families USA.

On September 10, 2014, the Subcommittee on Health received testimony on the status of the Obama Administration's implementation and oversight of the Affordable Care Act from: (i) The Honorable John Koskinen, Commissioner, Internal Revenue Service and (ii) Mr. Andy Slavitt, Principal Deputy Administrator, Centers for Medicare & Medicaid Services, Department of Health and Human Services.

#### SUBCOMMITTEE ON HUMAN RESOURCES

##### *1. Prohibit Waivers of Work Participation Requirements in TANF*

*Action taken:* On February 28, 2013, the Subcommittee on Human Resources received testimony on HHS' proposed waivers of TANF work requirements from (i) The Honorable Orrin G. Hatch, U.S. Senator from the State of Utah; (ii) Kay E. Brown, Director, Education, Workforce, and Income Security, U.S. Government Accountability Office (GAO); (iii) Jason Turner, Executive Director, Secretary's Innovation Group; (iv) Elizabeth Lower-Basch, Policy Coordinator and Senior Policy Analyst, Center for Law and Social Policy; and (v) Douglas Besharov, Professor, School of Public Policy, University of Maryland. On February 28, 2013, the Committee on

Ways and Means Chairman, Dave Camp, along with twenty-three cosponsors introduced H.R. 890, the “Preserving Work Requirements for Welfare Programs Act of 2013,” to prohibit HHS from waiving work participation rate requirements in TANF, which bill was subsequently marked up by the Committee and passed the House by a vote of 246 to 181.

## *2. Review Implementation of Reforms to Unemployment Benefits*

*Action taken:* On April 16, 2013, the Subcommittee on Human Resources received testimony on the implementation of reforms to unemployment benefits enacted in P.L. 112–96, the “Middle Class Tax Relief and Job Creation Act,” from (i) Bill Starks, Director, Unemployment Insurance Division, Utah Department of Workforce Services; (ii) The Honorable Tommy Williams, Texas State Senate, District 4; (iii) Rich Hobbie, Executive Director, National Association of State Workforce Agencies; (iv) Larry Kidd, Principal/CEO of Reliable Staffing Services and RSS Professional, LLC; and (v) Judy Conti, Federal Advocacy Coordinator, National Employment Law Project.

## *3. Conduct Oversight of the Unemployment Insurance Program*

*Action taken:* On September 11, 2013, the Subcommittee on Human Resources received testimony on possible measures to improve the integrity of the UI program, including H.R. 2826, the “Permanently Ending Receipt by Prisoners (PERP) Act” from: (i) Julia Hearshaw, Secretary of Labor and Industry, Pennsylvania; (ii) Scott Sanders, Commissioner, Department of Workforce Development, Indiana; (iii) Doug Holmes, President, UWC—Strategic Services on Unemployment & Workers’ Compensation; (iv) Valerie Melvin, Director, Information Management and Technology Resources Issues, Government Accountability Office (GAO); and (v) Sharon Dietrich, Managing Attorney, Community Legal Services.

## *4. Review Possible Reforms to Current Welfare Programs*

*Actions taken:* On June 18, 2013, the Subcommittee on Human Resources received testimony on current programs designed to assist low-income individuals and families, how they can create disincentives to increasing earnings, and how they might fail to address factors that caused individuals to seek assistance in the first place from: (i) Jeffrey Kling, Ph.D., Associate Director for Economic Analysis, Congressional Budget Office; (ii) Lawrence M. Mead, Ph.D., Professor, Department of Politics, New York University; (iii) Jennifer Tiller, DC Director, America Works and Sada Randolph, former America Works client; (iv) Casey Mulligan, Ph.D., Professor, Department of Economics, University of Chicago; and (v) Eric Rodriguez, Vice President, Office of Research, Advocacy, and Legislation, National Council of La Raza. Witnesses focused on the importance of coordinating benefits for low-income families so that they better support, encourage, and reward work.

On July 17, 2013, the Subcommittee on Human Resources received testimony on what is known about the effectiveness of current programs designed to assist low-income families and individuals, how Congress can ensure more social programs are rigorously evaluated to determine their impact, and how high-quality evidence can best be used to inform the design of social programs at the

Federal level from: (i) Jon Baron, President, Coalition for Evidence-Based Policy; (ii) Kristen Cox, Executive Director, Utah Governor's Office of Management and Budget; (iii) Steve Aos, Director, Washington State Institute for Public Policy; (iv) David B. Muhlhausen, Ph.D., Research Fellow, Empirical Policy Analysis, The Heritage Foundation; and (v) Tara Smith, Research Associate, Ray Marshall Center, Lyndon B. Johnson School of Public Affairs, The University of Texas. Witnesses discussed how little evidence exists about the effects of policies to assist low-income families and how a rigorous, data-driven approach is needed to focus Federal spending on those programs that have been shown to be most effective.

On July 31, 2013, the Subcommittee on Human Resources received testimony on how States have used flexibility in the past to improve services for low-income families and individuals, and how current safety net programs can be better coordinated to provide more effective assistance to those in need from: (i) Eloise Anderson, Secretary, Wisconsin Department of Children and Families; (ii) Clarence Carter, Director, Arizona Department of Economic Security; (iii) Michelle Saddler, Secretary, Illinois Department of Human Services; and (iv) Larry Woods, Chief Executive Officer, Housing Authority of Winston-Salem. Witnesses discussed the importance of administrative flexibility in coordinating low-income benefits and how this flexibility can allow officials at the State and local level to deliver benefits more effectively.

On July 30, 2014, the Subcommittee on Human Resources received testimony on State subsidized jobs programs designed to move individuals from welfare to work, including what research reveals about the impact of such programs on employment and earnings. Individuals testifying included: (i) Sandra Collins, Assistant Manager, Goodwill Olympics and Rainier Region; (ii) Amy Dvorak, Employer Relations Coordinator, New York State/Erie County Department of Social Services; (iii) Robert Doar, Morgridge Fellow, Poverty Studies, American Enterprise Institute (AEI); and (iv) Dan Bloom, Director, Health and Barriers to Employment Policy Area, MDRC. Witnesses discussed the advantages and disadvantages of various subsidized job programs and their effectiveness in building workforce skills, increasing earnings, and fostering long-term employment.

##### *5. Promote Adoptions from Foster Care*

*Actions taken:* On February 27, 2013, the Subcommittee on Human Resources received testimony on successful efforts to increase adoptions of children from foster care. Leaders of several private organizations who have achieved significant success testified about their programs, as well as their views on reauthorizing the Adoption Incentives program. Individuals testifying included: (i) Rita Soronen, President and CEO, Dave Thomas Foundation for Adoption; (ii) Kelly Rosati, Vice President of Community Outreach, Focus on the Family; (iii) Pat O'Brien, Executive Director, You Gotta Believe!; and (iv) Nicole Dobbins, Executive Director, Voice for Adoption. Witnesses spoke about the importance of encouraging adoptions of older children and shared their experiences in facilitating adoptions of older youth.

On September 27, 2013, the Committee on Ways and Means Chairman Dave Camp, Ranking Member Sandy Levin, Human Re-

resources Subcommittee Chairman Dave Reichert, and Human Resources Subcommittee Ranking Member Lloyd Doggett, along with ten other cosponsors introduced H.R. 3205, the “Promoting Adoption and Legal Guardianship for Children in Foster Care Act.” The bill, which reauthorizes the Adoption Incentives program for three years and makes certain improvements to it, was approved by the House on October 22, 2013, by a vote of 402 to 0.

#### *6. Promote Normalcy in Foster Care*

*Action taken:* On May 9, 2013, the Subcommittee on Human Resources received testimony on policies and practices that limit opportunities for foster youth and heard about recent State efforts to allow foster parents and foster youth to make reasonable decisions about the youth’s participation in everyday events and activities from: (i) The Honorable Nancy Detert, Florida Senate Senator, District 28; (ii) Talitha James, Foster Youth Fellow, Kidsave; (iii) Irene Clements, President, National Foster Parent Association; (iv) David Wilkins, Secretary, Florida Department of Children and Families and Tanya Wilkins, Advocate for Foster Care and Adoption, Governor’s Office of Adoption and Child Protection; and (v) Lynn Tiede, Senior Associate Director for Policy, Jim Casey Youth Opportunities Initiative. Witnesses discussed ways in which States have provided foster parents with more authority to make day-to-day decisions for youth in their care and how State policies might be changed to improve the lives of youth in foster care.

#### *7. Address Sex Trafficking of Youth in Foster Care*

*Action taken:* On October 23, 2013, the Subcommittee on Human Resources received testimony on how the child welfare system currently works to prevent the sex trafficking of youth in foster care, how the needs of sex trafficking victims are addressed, and how Federal laws and policies might be improved to better ensure the safety and well-being of youth at risk of abuse and neglect from: (i) The Honorable Erik Paulsen, U.S. Representative from the State of Minnesota; (ii) The Honorable Louise Slaughter, U.S. Representative from the State of New York; (iii) The Honorable Ted Poe, U.S. Representative from the State of Texas; (iv) The Honorable Karen Bass, U.S. Representative from the State of California; (v) The Honorable Orrin G. Hatch, U.S. Senator from the State of Utah; (vi) Withelma “T” Ortiz Walker Pettigrew, Board Member, Human Rights Project for Girls; (vii) John Ryan, CEO, National Center for Missing and Exploited Children; (viii) The Honorable Bobbe J. Bridge, President, CEO and Founder, Center for Children and Youth Justice; (ix) Melinda Giovengo, Ph.D., Executive Director, YouthCare; and (x) Ashley Harris, Child Welfare Policy Associate, Texans Care For Children. Witnesses discussed the importance of collecting better data on victims of sex trafficking and ensuring that instances of sex trafficking are reported to law enforcement. Witnesses also discussed how child welfare policies might be changed to reduce the likelihood that youth in foster care will become victims of sex trafficking.

### 8. *Address the Use of Psychotropic Medication by Children in Foster Care*

*Action taken:* On May 29, 2014, the subcommittee on Human Resources received testimony on the use of psychotropic medications by children in foster care, how States have implemented recent Federal laws designed to ensure such medications are used appropriately, and how the Federal government can continue to work with States to improve the oversight of these medications so youth in foster care receive appropriate help. Individuals testifying included: (i) JooYeun Chang, Associate Commissioner of the Children’s Bureau, Administration for Children and Families, Department of Health and Human Services (HHS); (ii) Dawna Zender Hovenier, The Mockingbird Society; (iii) Phil McGraw, Ph.D, Talk Show Host, Dr. Phil; (iv) Michael Naylor, M.D., Associate Professor of Psychiatry, Chicago School of Medicine, University of Illinois at Chicago (UIC); and (v) Stephen Lord, Director, Forensic Audits and Investigative Services, Government Accountability Office (GAO). Witnesses discussed how such medication may be used inappropriately and in place of more effective treatment, and how States have sought to limit the use of these drugs and improve mental health practices for children in foster care.

#### SUBCOMMITTEE ON SOCIAL SECURITY

##### 1. *Securing the Future of Social Security*

*Actions taken:* On April 18, 2013, the Subcommittee held the first in a series of hearings on the President’s and other bipartisan entitlement reform proposals. During this hearing, the Subcommittee heard testimony from experts on using the Chained Consumer Price Index (C–CPI) to determine the Social Security cost of living adjustment. The Subcommittee received testimony from (i) Erica L. Groshen, Commissioner, accompanied by Michael W. Horrigan, Ph.D., Associate Commissioner, Office of Prices and Living Conditions, Bureau of Labor Statistics, Department of Labor; (ii) Jeffrey Kling, Ph.D., Associate Director for Economic Analysis, Congressional Budget Office; (iii) Ed Lorenzen, Executive Director, The Moment of Truth Project, Committee for a Responsible Federal Budget; (iv) Nancy Altman, Co-Chair, Strengthen Social Security Coalition; and (v) Charles P. Blahous III, Ph.D., Trustee, Social Security and Medicare Boards of Trustees. Commissioner Groshen stated the Consumer Price Index for urban wage earners and clerical workers (CPI–W) does not cover the households of retirees, the self-employed, and professionals. The C–CPI, compared with the CPI–W, better accounts for how consumers substitute goods when faced with price changes. Opponents argue that the C–CPI understates inflation experienced by older Americans because of their higher healthcare costs and limited ability to make substitutions, with some arguing for the use of the Consumer Price Index for the Elderly (CPI–E). According to Commissioner Groshen, the CPI–E is an experimental index based on sample sizes smaller than the ones used by the CPI–W. Additionally, the CPI–E may not accurately reflect the consumer spending habits of all Social Security beneficiaries, including individuals with disabilities and children. Several witnesses generally acknowledged that using the C–CPI to measure inflation, which was included in President Obama’s Fiscal

Year 2014 Budget, represents a more accurate measure of overall changes of the cost of living used to calculate government payments, including Social Security benefits. Some witnesses also argued for its inclusion as part of a larger reform package to protect and preserve Social Security.

On May 23, 2013, the Subcommittee held a hearing on the President's and other bipartisan entitlement reform proposals. The hearing was the third in a series focusing on proposed adjustments to Social Security benefits, as included in the report by the National Commission on Fiscal Responsibility and Reform, and the report of the Bipartisan Policy Center's Debt Reduction Task Force. Testimony was received from (i) Ed Lorenzen, Executive Director, The Moment of Truth Project, Committee for a Responsible Federal Budget; (ii) G. William Hoagland, Senior Vice President, Bipartisan Policy Center; (iii) Jason Fichtner, Senior Research Fellow, Mercatus Center; (iv) Leticia Miranda, Senior Policy Advisor, Economic Security Policy, National Council of La Raza; (v) Donald Fuerst, Senior Pension Fellow, American Academy of Actuaries; and (vi) C. Eugene Steuerle, Institute Fellow, Urban Institute. Witnesses discussed bipartisan reform options and their effects on the financial health of the program. One option discussed would slow the growth of benefits for higher income individuals, by making the benefit formula more progressive. A second option would raise the retirement age to better account for increases in life expectancy. A third option would increase benefits for specific groups who are considered poorly served by the current benefit structure, such as establishing a special minimum benefit for those with long careers but low lifetime earnings. If no action is taken, beneficiaries will experience an across the board cut in 2033 when the Social Security trust funds are unable to pay full benefits. Instead, benefit adjustments could be targeted in order to protect vulnerable populations while preserving the program for future generations. All witnesses emphasized the need to act soon in order to protect Social Security and ensure the program continues to be there for those who need it most.

On July 29, 2014, the Subcommittee held a hearing on what workers need to know about Social Security as they plan for their retirement. Testimony was received from (i) Charles P. Blahous III, Ph.D., Public Trustee, Social Security and Medicare Boards of Trustees; (ii) Sylvester J. Schieber, Ph.D., Independent Consultant; (iii) C. Eugene Steuerle, Ph.D., Institute Fellow and Richard B. Fischer Chair, Urban Institute; (iv) Joan Entmacher, Vice President for Family Economic Security, National Women's Law Center; (v) Andrew G. Biggs, Ph.D., Resident Scholar, American Enterprise Institute; and (vi) Laurence J. Kotlikoff, Ph.D., William Fairfield Warren Professor, Boston University. The hearing focused on the financial status of Social Security programs, the factors influencing the amount of benefits paid, the status of Americans' retirement readiness, the challenges workers face in understanding what they will need in retirement and what Social Security provides, and how workers can better plan for their retirement. Witnesses explained how Social Security's growing financing challenge threatens Americans' retirement security and stressed the urgency of acting soon to preserve the program for those who need it most. Witnesses were also critical of the current Social Security program's com-

plexity, which makes it difficult for Americans to know when and how to apply for benefits. If done incorrectly, this decision can cost a couple tens of thousands to hundreds of thousands of dollars in forgone benefits over their lifetime.

On September 23, 2014, Subcommittee Chairman Johnson and 11 other members of the Committee on Ways and Means sent a letter to the Public Trustees of the Social Security and Medicare Boards of Trustees. In every year since 2010, Social Security benefit obligations have exceeded tax revenues, forcing Social Security to rely on redeemed treasury bonds to pay full benefits. The revenue earned by redeeming bonds is paid by the General Fund, and may only come from reduced spending, increased taxes, or more borrowing. The letter urged the Trustees to more clearly outline Social Security's impact on the Federal budget deficit in the Annual Report of Social Security's Board of Trustees.

## *2. Strengthening the Disability Insurance (DI) Program*

*Actions taken:* On March 14, 2013, the Subcommittee held a hearing on the financing challenges facing the Social Security Disability Insurance (DI) Program. The Subcommittee received testimony from (i) Joyce M. Manchester, Ph.D., Chief, Long-Term Analysis Unit, Health, Retirement, and Long-Term Analysis Division, Congressional Budget Office and (ii) Stephen C. Goss, Chief Actuary, Social Security Administration. Witnesses discussed the changes in demographics, federal policy, and employment opportunities that drive the increased costs of the disability insurance program; the essential income security that the DI program provides; and the fact that program revenues will only be able to pay 81 percent of benefits by 2016. Witnesses stressed the need to act soon to reform the program.

On March 20, 2013, the Subcommittee held a hearing on the challenges of achieving fair and consistent disability decisions. The Subcommittee received testimony from (i) Patrick P. O'Carroll, Jr., Inspector General, Social Security Administration, accompanied by Heather Hermann, National Coordinator, Cooperative Disability Investigations Program, Office of the Inspector General; (ii) Arthur R. Spencer, Associate Commissioner, Office of Disability Programs, Social Security Administration; (iii) Kathy Ruffing, Senior Fellow, Center on Budget and Policy Priorities; (iv) Trudy Lyon-Hart, Director, Office of Disability Determination Services, Vermont Agency of Human Services, on behalf of the National Council of Disability Determination Directors; and (v) David Hatfield, Administrative Law Judge (Retired). The hearing focused on the policies that have expanded the role of subjective evaluations in determining awards; how these policies may result in unexplained variations in decision making; how these policies present challenges in assuring consistency and fairness in decisions; and anti-fraud initiatives that keep undeserving individuals from receiving benefits.

On June 19, 2013, the Subcommittee held a hearing on encouraging work through the Social Security Disability Insurance program. Testimony was received from (i) Mark G. Duggan, Ph.D., Professor, The Wharton School, University of Pennsylvania; (ii) Mary C. Daly, Ph.D., Group Vice President and Associate Director of Research, Federal Reserve Bank of San Francisco; (iii) Kevin Ufier, National Director Managed Disability, GENEX Services; (iv)

Lisa D. Ekman, Director of Federal Policy, Health & Disability Advocates, on behalf of the Consortium for Citizens with Disabilities Social Security Task Force; (v) James Smith, Budget and Policy Manager, Division of Vocational Rehabilitation, Vermont Agency of Human Services; (vi) David Weaver, Ph.D., Associate Commissioner, Office of Program Development and Research, accompanied by Robert Williams, Associated Commissioner, Office of Employment Support Programs, Social Security Administration. Witnesses discussed the impact of the DI program on the economy, efforts by the Social Security Administration (SSA) to return individuals to work, efforts internationally to return individuals to work, and other options to encourage work. Witnesses argued for the need to reexamine the SSA's return to work programs to enable more individuals to leave the rolls and seek gainful employment. Specifically, witnesses were critical of Social Security's work support programs for their inability to incentivize more beneficiaries to leave the rolls and their lack of performance requirements. One reform discussed was replacing the current "cash cliff" where beneficiaries are ultimately ineligible for benefits should their earnings exceed the substantial gainful activity level (\$1,070 in 2014 for those who are not blind) with a benefit offset approach similar to the Supplemental Security Income program. Instead of terminating benefits once earnings exceed a predetermined threshold, benefits would instead be gradually reduced by a fixed ratio above a certain amount. Other reforms discussed were to offer vocational and health benefits in lieu of cash benefits; create incentives for firms to keep workers employed; simplify earnings rules for beneficiaries; and allow States more authority to target certain revenue streams to reduce DI applications.

On November 13, 2012, Subcommittee Chairman Johnson sent a letter to U.S. Comptroller General Gene Dodaro requesting that the GAO review the SSA's oversight of the Railroad Retirement Board's (RRB) total and permanent (T&P) disability program. On August 1, 2014, the GAO released its report, "Railroad Retirement Board: Total and Permanent Disability Program at Risk of Improper Payments." The report found the RRB lacks safeguards to prevent fraud in the T&P program and has not addressed key program risks. The GAO found that the RRB lacked accurate earnings data on disability claimants, did not require disability cases to be reviewed by a second party, lacked a quality assurance review program and accuracy goals, and put little emphasis on identifying and preventing disability fraud.

On December 5, 2013, Subcommittee Chairman Johnson was added as a co-requester of a GAO review of the Social Security Administration's efforts to guard against fraud in its disability programs. This review was requested by Ranking Member Orrin G. Hatch, Senate Committee on Finance. On December 10, 2014, the GAO released its report, "SSA Disability Benefits: Enhanced Policies and Management Focus Needed to Address Potential Physician-Assisted Fraud." The report found that front-line staff received limited training on how to identify potential fraud, and that SSA performance measures that focus on prompt processing may create disincentives for front-line staff to report potential fraud. The GAO also found that the SSA currently accepts medical evidence from unlicensed or sanctioned physicians who submit evidence on behalf

of disability claimants, potentially leading to decisions to award benefits based on fraudulent or unreliable evidence. The report concluded by recommending the SSA identify ways to remove potential disincentives for detecting potential fraud, enhance its anti-fraud training efforts, and evaluate the threat of physician-assisted fraud.

On February 28, 2014, Subcommittee Chairman Johnson was added as a co-requester of a GAO review of the role of private consultants and organizations in increasing the number of individuals enrolled in Federal disability programs. The review was requested by Committee on Oversight and Government Reform Chairman Darrell Issa and Subcommittee on Energy Policy, Health Care and Entitlements Chairman James Lankford. On December 3, 2014, The GAO released its report, "Social Security Disability Benefits: Agency Could Improve Oversight of Representatives Providing Disability Advocacy Services," subject to a 30-day hold. The GAO found that despite the growing involvement of different representatives in the disability determination process, the SSA lacks readily available data on disability claimant representatives, particularly those paid by States or other third parties. According to the GAO, this lack of data hinders the SSA's ability to identify trends and potential risks related to private organizations representing claimants on behalf of State or local governments, which accounted for about one percent of all initial disability claims in 2010.

On March 18, 2014, Subcommittee Chairman Johnson and Subcommittee Ranking Member Xavier Becerra sent a letter to the GAO requesting a review of the SSA's procedures and performance regarding overpayments of benefits due to beneficiary earnings, including DI beneficiaries who self-report returning to work. Specifically, the letter asked the GAO to examine what is known about beneficiary reporting, the nature and extent of all work-related overpayments, and the SSA's policies and procedures for waiving these overpayments.

On June 17, 2014, Subcommittee Chairman Johnson sent a letter to the GAO requesting a review of the SSA's ability to recover and prevent DI overpayments. The request asked the GAO to examine trends in the amount of overpayments in the DI program, trends in the amount of administrative sanctions and civil monetary penalties, and the SSA's use of tools to recover and deter DI overpayments.

On July 9, 2014, Social Security Subcommittee Chairman Johnson and Human Resources Subcommittee Chairman Reichert sent a letter to the GAO requesting a review of the SSA's ability to conduct and manage Continuing Disability Reviews (CDRs), which determine whether beneficiaries continue to meet the eligibility requirements for disability benefits.

On December 12, 2014, Subcommittee Chairman Johnson sent a letter to SSA Inspector General Patrick P. O'Carroll requesting a review of how the SSA ensures beneficiaries receiving disability benefits follow prescribed treatment. Under current law, an individual is not entitled to DI or SSI benefits if he or she fails, without good cause, to follow prescribed treatment which would be expected to restore his or her ability to engage in substantial gainful activity.

### *3. Stewardship of Social Security Programs*

*Actions taken:* On June 5, 2013, the Subcommittee held a hearing on how Social Security protects the benefits of those who cannot protect themselves through the representative payee program. The hearing focused on the findings of the GAO report on the program's challenges, requested by Subcommittee Chairman Johnson and other members of the Committee during the 112th Congress. The report found that the SSA struggles to effectively administer the representative payee program, despite steps taken to address its challenges in identifying, selecting, and monitoring representative payees. Testimony was received from (i) Daniel Bertoni, Director, Education, Workforce, and Income Security, Government Accountability Office; (ii) LaTina Burse Greene, Assistant Deputy Commissioner for Retirement and Disability Policy, Social Security Administration; and (iii) Elmer L. Cerano, Executive Director, Michigan Protection & Advocacy Service, on behalf of the National Disability Rights Network. Witnesses highlighted the SSA's challenges in managing and overseeing the program, including maintaining a pool of qualified representative payees and monitoring payees' use of beneficiaries' SSA funds. Witnesses also stressed the need for the SSA to develop a long-term strategy, develop ways to prevent criminals from serving as representative payees, and recruit a larger number of qualified payees in anticipation of demand for payees.

On November 18, 2011, Subcommittee Chairman Johnson and other members of the Committee on Ways and Means requested a report by the GAO to determine the effectiveness of the SSA's representative payee program, in the wake of the horrific treatment of beneficiaries found in Philadelphia, Pennsylvania. On May 29, 2013, the GAO issued their final report, "SSA Representative Payee Program: Addressing Long-Term Challenges Requires a More Strategic Approach." The GAO found that the SSA struggles to effectively administer the representative payee program, despite steps taken to address its challenges in identifying, selecting, and monitoring representative payees. The GAO's report cited experts and stakeholders who suggested the program could be improved by increasing the pool of readily available representative payees, as well as by refining monitoring practices. The experts interviewed by the GAO in the report identified tradeoffs in those recommendations, citing the need to balance potential benefits of SSA workload reductions (by reducing SSA monitoring of low-risk payees) with a heightened risk of benefit misuse by payees. The report concluded by emphasizing that the SSA has not fully evaluated representative payee program reform options.

On April 15, 2014, Social Security Subcommittee Chairman Johnson and Oversight Subcommittee Chairman Charles Boustany sent a letter to Treasury Secretary Jack Lew and Acting Commissioner of Social Security Carolyn Colvin regarding the use of the Treasury Offset Program to collect overpayments from adults who received Social Security benefits as children. The letter requested information on how Treasury and the SSA seek repayment from adults who were once child beneficiaries, how these individuals are notified, and how many individuals with delinquent debts owed to the SSA were affected by the elimination of the 10-year statute of limitations on delinquent debts. On May 23, 2014, Acting Commis-

sioner Colvin provided Committee staff with the information requested.

On April 17, 2014, Chairman Camp sent a letter to Acting Commissioner of Social Security Colvin requesting a briefing for Committee staff regarding the details of the SSA's handling of overpayments and the referral of debts to the Treasury Offset Program.

On July 9, 2014, Subcommittee Chairman Johnson sent a letter to Acting Commissioner Colvin requesting a briefing on the actions the SSA has taken to discipline ALJs and Senior Attorneys since 2000, as well as details on quality reviews of ALJ and Senior Attorney decisions.

On August 28, 2014, Social Security Subcommittee Chairman Johnson sent a letter to New York County District Attorney (DA) Cyrus R. Vance, Jr. regarding the progress of the investigation and prosecution of the New York City-based disability fraud scheme. The letter asked DA Vance to share any weaknesses within the current disability process that his office encountered as they conduct their investigation.

On December 9, 2014, Subcommittee Chairman Johnson sent a letter to Acting Commissioner Colvin urging the SSA to make more recent agency data available to the public. While some researchers are able to access SSA data through the Retirement Research Consortium, the agency does not make recent data available to independent researchers.

#### *4. Protecting the Privacy of Social Security Numbers (SSN)*

*Actions taken:* On September 17, 2014, Social Security Subcommittee Chairman Johnson and Health Subcommittee Chairman Brady sent a letter to Acting Commissioner of Social Security Colvin and CMS Administrator Tavenner regarding the SSA's verification of SSNs for purposes of determining eligibility for Affordable Care Act (ACA) programs. The letter followed a report by the SSA Office of Inspector General (OIG) which found that the SSA is verifying identity information for CMS that it would reject for its own programs. The letter requested information on additional steps the two agencies could take to verify the authenticity of SSNs in the ACA verification process. The Committee received the Acting Commissioner's response on October 20, 2014. The Acting Commissioner noted that the SSA and CMS had begun work to determine the feasibility of adding an additional step to the verification process.

#### *5. SSA's Information Technology (IT) Infrastructure*

*Actions taken:* On August 2, 2012, Subcommittee Chairman Johnson requested a report from the SSA Office of Inspector General (OIG) to review the Memorandum of Understanding (MoU) between the SSA and the General Services Administration (GSA) regarding the SSA's lease agreements for space. On December 28, 2012, the OIG issued its final report, "Memorandum of Understanding Between the General Services Administration and the Social Security Administration." The report concluded that critical elements of the MoU are not clear or are missing, including an articulation of rent charged to the SSA for the buildings the SSA purchased and the accounting process for purchasing trust fund buildings purchased. The report recommended legislation to return to

the Social Security trust funds proceeds obtained from the disposal of property purchased with Social Security trust fund assets, and reduce or eliminate indirect costs and fees paid to the GSA for trust fund buildings. The report also recommended legislation to ensure the SSA does not pay rent and other expenses to the GSA for the SSA's new data center for which the SSA was directly appropriated funding. The report concluded that the current MoU should remain in use, but should enumerate the accounting treatment of trust fund properties, allow the SSA or the OIG to perform a review of any building costs, develop a description and example of the year-end reconciliation process, and specify all the information required for interagency agreements as set forth in the SSA's Administrative Instructions Manual System.

On July 25, 2014, Subcommittee Chairman Johnson sent a letter to the SSA Inspector General Patrick O'Carroll requesting a full and immediate investigation of the SAA's management and implementation of the Disability Case Processing System (DCPS). Subcommittee Chairman Johnson also sent a letter to Acting Commissioner of Social Security Carolyn Colvin calling on her to stop further implementation of the DCPS. The requests came after an independent consultant commissioned by the SSA to review the DCPS found that "the program has invested \$288 million over six years, delivered limited functionality, and faced schedule delays as well as increasing stakeholder concerns." On July 30, 2014, Acting Commissioner Colvin sent a letter to Subcommittee Chairman Johnson stating that the SSA would continue implementing the DCPS. On November 13, 2014, the OIG submitted its report, "The Social Security Administration's Disability Case Processing System." The report stated that the SSA has taken steps to help ensure the successful completion of the DCPS, but recommended the agency suspend certain components of the project until it determined whether there are viable alternatives. An investigation into whether there was any criminal misconduct associated with the DCPS is still pending.

#### 6. *Deployment of Resources*

*Actions taken:* On April 26, 2013, the Subcommittee held a hearing on the challenges facing the next Commissioner of Social Security. Michael Astrue, who was appointed as Commissioner by President George W. Bush, ended his term in January 2013 and then Deputy Commissioner Carolyn Colvin was named Acting Commissioner. Testimony was received from (i) Patrick P. O'Carroll Jr., Inspector General, Social Security Administration and (ii) Daniel Bertoni, Director, Education, Workforce, and Income Security, Government Accountability Office. The witnesses discussed the SSA's key management challenges, including human capital, disability program issues, information technology, physical infrastructure and program integrity, along with the importance of the SSA developing a long-term service delivery strategy to address these challenges. Witnesses also pointed out that the SSA has not had an entity or individual dedicated to strategic planning since 2008. Witnesses argued that without a long-term strategy, the agency is poorly positioned to make informed decisions about the critical functions needed to meet service demands and retain public confidence in the agency's management of its programs.

On September 4, 2012, Subcommittee Chairman Johnson sent a letter to the SSA Office of Inspector General (OIG) requesting information regarding the SSA's recent awarding of grants for the Disability Research Consortium to Mathematica Policy Research and the National Bureau of Economic Research. The letter requested the following information: the amounts, time periods, and recipients of the grants; the specific projects being funded and outside projects the funds could be used for; the selection process and criteria for projects; and the outreach process prior to receipt of applications. The report, "The Social Security Administration's Disability Research Consortium," was issued on February 1, 2013. According to the OIG, the SSA awarded 5-year cooperative agreements from 2012 to 2017 for a total of \$5 million. The SSA assigned a program official to arrange an external panel of experts to review and score the applications, similar to the practices of other prominent nonprofit and government institutions. Applications were solicited on one or more websites and several institutions, including the SSA, and technical assistance was provided during the application process.

On June 17, 2014, Subcommittee Chairman Johnson sent a letter to the SSA OIG requesting information on the SSA's procedure for rehiring former agency staff who are now retired federal employees.

#### C. OVERSIGHT LETTERS ISSUED BY THE COMMITTEE ON WAYS AND MEANS

##### *1. Letter to CMS Regarding the Self-Referral Disclosure Program*

On January 14, 2013, Chairman Camp sent a letter to CMS Acting Administrator Tavenner regarding CMS's statutorily mandated annual report on the self-referral disclosure protocol (SDRP). The protocol allows Medicare providers and suppliers to self-disclose actual or potential violations of the physician self-referral statute. The letter requested information about all SDRP submissions since the start of the program.

##### *2. Letter to HHS and DOJ Regarding the Health Care Fraud and Abuse Control Program*

On January 14, 2013, Chairman Camp sent a letter to HHS Secretary Sebelius and Attorney General Holder regarding the Health Care Fraud and Abuse Control Program (HCFAC). HCFAC was established as part of the Health Insurance Portability and Accountability Act of 1996 and amended by the Tax Relief and Health Care Act. The program is funded largely by the Medicare trust funds and funds are distributed to the HHS Inspector General, CMS, United States Attorneys, FBI, and other entities. The letter requested detailed information regarding the distribution of HCFAC funds.

##### *3. Letter to HHS Regarding Inaccurate Health Care Data*

On January 25, 2013, Chairman Camp and Subcommittee on Health Chairman Brady sent a letter to Secretary Sebelius regarding concerns over inaccurate health care data at the Department of Health and Human Services involving cost contracts and their

ability to accurately retain accurate information in the upcoming health insurance exchanges.

*4. Letter to Treasury and IRS Regarding Health Insurance Premium Tax Credits*

On January 29, 2013, Chairman Camp and Oversight and Government Reform Committee Chairman Issa sent a letter to Acting Treasury Secretary Wolin and Acting IRS Commissioner Miller regarding the Treasury and IRS proposed and final rules on health insurance premium tax credits contained in the Affordable Care Act. The letter follows a series of letters from the 112th Congress, in which the Committee on Ways and Means and the Committee on Oversight and Government Reform sought regulatory and legal analysis pertaining to the rule, as well as documents and communications referring to the rule. The letter requested unredacted versions of all documents produced thus far and an update on the Committees' document request.

*5. Letter to IRS Regarding the Registered Tax Return Preparer Program*

On January 31, 2013, Oversight Chairman Boustany sent a letter to Acting IRS Commissioner Miller regarding a January 18, 2013 U.S. District Court decision that held the IRS does not have the authority to license and regulate tax preparers under the Registered Tax Return Preparer Program (RTRP). The program was suspended in the middle of the 2013 tax-filing season. The letter requested a detailed description of the IRS's plans to address the U.S. District Court's decision.

*6. Letter to HHS Regarding Waivers of Work Requirements in the TANF Program*

On February 4, 2013, Chairman Camp and Senate Finance Committee Ranking Member Hatch sent a letter to HHS regarding the Secretary's July 2012 decision to allow States to seek waivers of work requirements in the Temporary Assistance for Needy Families program. The letter repeated Chairman Camp and Senator Hatch's request for information on how the Department determined it had such waiver authority, as well as asked why the agency had not submitted the waiver proposal after the Government Accountability Office determined it must be submitted to Congress for approval before taking effect.

*7. Letter to HHS Regarding Affordable Care Act Public Relations Contracts*

On February 5, 2013, Chairman Camp sent a letter to HHS Secretary Sebelius following up on a series of letters, including a subpoena, from the 112th Congress, seeking details of the expenditure of taxpayer dollars to promote the Obama Administration's policies through public relations contracts. The letter requested all internal HHS communications relating to public relations activities within HHS.

*8. Letter to IRS Regarding Television or Movie Parodies Produced at the IRS*

On February 11, 2013, Oversight Chairman Boustany sent a letter to Acting IRS Commissioner Miller regarding reports given to Committee staff that the IRS had produced at least two parody videos at its New Carrollton, MD studio, one depicting characters from the television program “Star Trek” and the other, characters from “Gilligan’s Island.” The letter requested all records relating to the production of the videos, as well as an accounting of work-hours and production costs dedicated to the production of the videos.

*9. Letter to GAO Regarding Medicare Administrative Contractors*

On February 28, 2013, Oversight Chairman Boustany sent a letter to Comptroller General Dodaro regarding Medicare Administrative Contractors (MACs). MACs are overseen by CMS and are responsible for paying Medicare claims and performing other claims administration-related functions. The letter requested that GAO undertake a study of MACs for the purpose of determining the effectiveness of the current MAC arrangement, and examining whether improvements could be made.

*10. Letter to CMS Regarding Medicare Advantage Cuts*

On February 28, 2013, Chairman Camp, Chairman Upton of the Committee on Energy and Commerce and Ranking Member Orrin Hatch of the Senate Committee on Finance sent a letter to Acting CMS Administrator Marilyn Tavenner demanding answers on cuts to Medicare Advantage Program under ObamaCare.

*11. Letter to GAO Regarding Floating Rate Notes*

On March 18, 2013, Chairman Camp sent a letter to Comptroller General Dodaro regarding Treasury’s plan to add floating rate notes (FRNs) to its debt portfolio. FRNs were the first new type of Treasury security introduced since 1997, and it was unclear how they might affect Treasury operations, the market for U.S. debt, and the federal government’s borrowing costs. The letter requested that GAO examine Treasury’s rationale for introducing FRNs at that time, the information and analysis used to support Treasury’s decision-making process, and steps Treasury has taken to implement FRNs.

*12. Letter to IRS Regarding Television and Movie Parodies*

On March 20, 2013, Oversight Chairman Boustany sent a letter to Acting IRS Commissioner Miller, following a February 11, 2013 letter regarding television and movie parodies produced by the IRS at its New Carrollton, MD television production studio. The letter indicated that the IRS’s March 4, 2013 response to the letter was materially incomplete, and requested an accounting of all costs associated with the production of the “Star Trek” video, any communications related to the video, and a detailed account of all taxpayer money spent by and through the New Carrollton, MD studio.

*13. Letter to IRS Regarding Affordable Care Act Resources*

On March 21, 2013, Oversight Chairman Boustany sent a letter to Acting IRS Commissioner Miller regarding the resources the IRS was using to implement the ACA. The letter requested the amount

of unreimbursed detailees made available to the IRS for ACA implementation, details surrounding any staff reassigned to ACA implementation duties, the total balance in the Health Insurance Reform Implementation Fund (HIRIF), and the cost and FTE the IRS would require to implement and administer the ACA over the next ten years.

*14. Letter to HHS Regarding Affordable Care Act Draft Application*

On March 25, 2013, Oversight Chairman Boustany sent a letter to HHS Secretary Sebelius regarding the draft application for health insurance pursuant to the ACA. The letter requested all drafts of the list of questions, the titles of all individuals responsible for the document, information regarding the department's collection of voter information in the application, and information regarding the Navigator Program.

*15. Letter to IRS Regarding Taxpayer Privacy*

On April 11, 2013, Oversight Chairman Boustany sent a letter to Acting IRS Commissioner Miller regarding media reports that it is the IRS's view that the agency does not need a search warrant to review certain electronic communications by private citizens, such as Facebook and Twitter. The letter requested information on the IRS's current policy on searching taxpayer emails, any internal communications regarding changes to the IRS's policies on searching taxpayer emails, the IRS's current policy on searching and reviewing taxpayer social media profiles, and the number of times the IRS searched taxpayer emails and social media profiles between 2010 and 2013.

*16. Letter to IRS Regarding Union Activity on Official Time*

On April 18, 2013, Oversight Chairman Boustany sent a letter to Acting IRS Commissioner Miller regarding IRS employees attending National Treasury Employees Union (NTEU) conferences while on official time. Documents obtained by the Committee indicate that, as part of the collective bargaining process with the NTEU, the IRS approved union employees to spend 20.5 hours of official time in union training per union chapter representative between March and May. The letter requested information regarding the number of hours IRS employees spent on union activity, IRS's travel expenses for union activity, all NTEU training materials, dates of NTEU conferences, and information about NTEU training itself.

*17. Letter to DOL Regarding Data Exchange Standards in P.L.112-96*

On April 26, 2013, the Republican members of the Subcommittee on Human Resources sent a letter to DOL expressing their views on how to improve the efficiency of data exchanges within and across human services programs.

*18. Letter to DOL Regarding the Implementation of the Unemployment Insurance Reforms Contained in P.L. 112-96*

On May 1, 2013, the Republican members of the Subcommittee on Human Resources, along with Health Subcommittee Chairman Brady, sent a letter to DOL to encourage the implementation of a

provision in P.L. 112–96 that allowed the screening and testing of certain unemployment benefit claimants for illegal drugs. A follow up letter was sent on June 13, 2013.

*19. Letter to IRS Regarding Tea Party Targeting*

On May 10, 2013, Oversight Chairman Boustany sent a letter to Acting IRS Commissioner Miller regarding then-IRS Exempt Organizations Division Director Lois Lerner’s May 10, 2013 admission that the IRS engaged in targeting of conservative groups seeking tax-exempt status and selected certain tax-exempt applications for centralized processing based on case names and titles, like Tea Party and Patriot, rather than their actual activities. The letter requested all communications containing the words “tea party,” “patriot,” or “conservative,” and asked that the IRS provide the names and titles of all individuals involved.

*20. Letter to IRS Regarding the Targeting of Conservative Groups for Tax-Exempt Status*

On May 14, 2013, Chairman Camp and Ranking Member Levin sent a letter to Acting IRS Commissioner Miller regarding the IRS’s admission that it singled out organizations for additional review based on their political beliefs. The letter followed IRS Exempt Organizations Division Director Lois Lerner’s May 10, 2013 admission that the IRS targeted certain taxpayers based on their political beliefs. The letter requested detailed information regarding the nature and extent of the targeting, asked about the preparation of the IRS’s responses to Committee inquiries on the topic, and requested internal documents and communications with the White House and Treasury pertaining to the targeting.

*21. Letter to HHS Requesting Information on the ACA’s Navigators Program*

On May 15, 2013, Chairman Boustany of the Subcommittee on Oversight and Chairman Brady of the Subcommittee on Health sent a letter to Secretary Sebelius requesting oversight and further information regarding the ACA’s navigators program.

*22. Letter to State Child Welfare Administrators*

On June 4, 2013, the entire Human Resources Subcommittee wrote a letter to State Child Welfare Administrators requesting feedback regarding state efforts to promote the normalcy of youth in foster care.

*23. Letter to Treasury Regarding the Targeting of Conservative Groups for Tax-Exempt Status*

On June 13, 2013, Chairman Camp, Oversight Subcommittee Chairman Boustany, Oversight and Government Reform Chairman Issa, and Oversight and Government Reform Subcommittee on Economic Growth, Job Creation and Regulatory Affairs Chairman Jordan sent a letter to Treasury Secretary Lew regarding Treasury’s role in the IRS’s targeting of conservative groups for tax-exempt status. The letter requested all documents relating to IRS procedures for evaluating tax-exempt applications, all pertinent communications between Treasury employees and IRS employees, all documents relating to the TIGTA audit report *Inappropriate Criteria*

*Were Used to Identify Tax-Exempt Applications for Review*, and documents relating to correspondence with Congress.

*24. Letter to HHS Regarding a Briefing on the Federal Data Services Hub*

On June 28, 2013, Chairman Camp and other Committee Members sent a letter to HHS Secretary Sebelius regarding the Federal Data Services Hub. The Government Accountability Office (GAO) had previously reported that HHS missed several deadlines for setting up the ACA insurance exchanges. Additionally, the letter noted that the Federal Data Services Hub is responsible for transmitting sensitive information, yet had not been tested. The letter requested a briefing on the current status of the Federal Data Services Hub.

*25. Letter to President Barack Obama Requesting Information on Employer Mandate Delay*

On July 9, 2013, Speaker Boehner, Majority Leader Eric Cantor, Majority Whip Kevin McCarthy, Deputy Majority Whip Peter Roskam, Chairman Camp, Policy Committee Chairman James Lankford, Chairman Kline of the Committee on Education and the Workforce, Chairman Upton of the Committee on Energy and Commerce, Republican Conference Chairman Cathy Rodgers, Republican Conference Vice Chair Lynn Jenkins, and Chairman Ryan of the Committee on the Budget sent a letter to the President requesting details on the employer mandate delay.

*26. Letter to HHS Regarding Financial Management Risks*

On July 10, 2013, Senator Tom Coburn and Oversight Subcommittee Chairman Boustany sent a letter to Secretary Sebelius questioning weaknesses in HHS' financial management due to the focus placed on ACA implementation.

*27. Letter to CBO Regarding the Delay of the ACA Employer Mandate*

On July 10, 2013, Chairman Camp, Chairman Ryan of the Committee on the Budget, Chairman Upton of the Committee on Energy and Commerce, Chairman Kline of the Committee on Education and the Workforce and Ranking Member Alexander of the Senate Committee on Health, Education, Labor and Pensions, Ranking Member Sessions of the Committee on the Budget, and Ranking Member Hatch of the Senate Committee on Finance sent a letter to Director Elmendorf of the Congressional Budget Office requesting an analysis of the budgetary effects of delaying ObamaCare's employer mandate and reporting requirements.

*28. Letter to IRS Regarding the IRS's Inadvertent Release of Social Security Numbers*

On July 22, 2013, Oversight Chairman Boustany and Social Security Chairman Johnson sent a letter to IRS Principal Deputy Commissioner Werfel regarding the IRS's inadvertent release of thousands of Social Security Numbers (SSNs). According to information from [Public.resource.org](http://Public.resource.org), SSNs accidentally included on 990-T forms were posted on the IRS's website for political non-profit groups organized under Section 527 of the Internal Revenue

Code. The letter requested information regarding the accuracy of the Public.Resource.org reports, the number of individual SSNs released since July 2008, and agency safeguards to protect against identity theft.

*29. Letter to Treasury Regarding Delay of the Employer Mandate*

On July 22, 2013, Chairman Camp, Oversight Chairman Boustany, and Health Chairman Brady sent a letter to Treasury Secretary Lew regarding the Obama Administration's delay of the ACA's employer reporting requirements and employer mandate tax penalties. The letter requested information regarding the development of the decision to delay the provisions, as well as information Treasury officials relied on in the decision making process.

*30. Letter to IRS Regarding Personnel Issues*

On July 24, 2013, Chairman Camp and Oversight and Government Reform Chairman Issa sent a letter to IRS Principal Deputy Commissioner Werfel regarding personnel issues. The letter requested whether IRS employees Joseph Grant, Holly Paz, and Lois Lerner continued to have access to IRS systems, and information regarding their employment statuses. The letter also requested information regarding all bonuses the IRS paid since January 1, 2010, as well as bonuses awarded to Grant, Lerner, Paz, and Steve Miller.

*31. Letter to IRS Regarding the Pace of Document Production*

On July 24, 2013, Chairman Camp and Ranking Member Levin sent a letter to IRS Principal Deputy Commissioner Werfel regarding the pace of document production pursuant to their letter of May 14, 2013. The letter raised concerns that the IRS was not producing documents in a timely manner and requested an explanation of the specific steps taken to expedite the production.

*32. Letter to Treasury Regarding Premium Tax Credits*

On July 25, 2013, Chairman Camp, Oversight Subcommittee Chairman Boustany, Oversight and Government Reform Chairman Issa, and Oversight and Government Reform Subcommittee on Energy Policy, Health Care & Entitlements Chairman Lankford sent a letter to Treasury Secretary Lew regarding premium tax credits under the ACA. The letter followed a series of correspondence between the Committees and Treasury about the Committees' repeated requests for legal analysis justifying Treasury's decision to extend premium credits to individuals in federal government-run insurance exchanges. The letter requested all documents and communications relating to the ACA's legislative history, the working group tasked with drafting the rule in question, and other pertinent documents.

*33. Letter to IRS Regarding IRS-FEC Communications*

On July 30, 2013, Chairman Camp and Oversight Chairman Boustany sent a letter to IRS Principal Deputy Commissioner Werfel regarding possibly inappropriate communication between a Federal Election Commission (FEC) official and then-IRS Exempt Organizations Division Director Lois Lerner. The letter requested all communications between the IRS and the FEC between 2008

and 2012, as well as specific communications regarding four particular organizations.

*34. Letter to IRS Regarding IRS Policy on Religious Groups*

On July 31, 2013, Oversight Chairman Boustany sent a letter to IRS Principal Deputy Commissioner Werfel to follow up on an exchange between Rep. Aaron Schock and Acting IRS Commissioner Miller at a May 17, 2013 Ways and Means Committee hearing in which Rep. Schock asked whether it was appropriate for IRS revenue agents to ask applicants for tax-exempt status about the content of their prayers. The letter requested information relating to current IRS policy and practice as to inquiring about applicants' religious beliefs and practices, as well as information relating to safeguards to ensure inappropriate inquiries are not made.

*35. Letter to IRS Regarding Continued Screening of Groups Based on Their Political Beliefs*

On August 12, 2013, Chairman Camp and Oversight Chairman Boustany sent a letter to Acting IRS Commissioner Werfel regarding information the Committee learned in its investigation that screening based on organization name was in fact continuing, despite the IRS's assertions to the contrary. The letter quoted the transcript of a Committee interview with a Cincinnati-based IRS employee and asked Acting Commissioner Werfel to take corrective action.

*36. Letter to GAO Regarding Engaging TANF Recipients in Work Activities*

On September 24, 2013, Human Resources Subcommittee Chairman Reichert, along with Senate Finance Committee Ranking Member Hatch, sent a letter to GAO regarding Deficit Reduction Act (DRA) provisions that sought to strengthen the work requirements and improve related data verification procedures states could use to create meaningful work participation goals.

*37. Letter to IRS Regarding Exempt Organizations Division Backlog*

On October 7, 2013, Oversight Chairman Boustany sent a letter to Acting IRS Commissioner Werfel regarding the IRS's Exempt Organizations Division case backlog. The letter requested an accounting of all 501(c)(3) and (4) applications in the IRS inventory as of September 18, 2013, the number of organizations in the inventory for at least 120, 270, and 365 days, and a comparison between the inventory size in September 2013 and in September 2012.

*38. Letter to IRS Regarding Delay of the 2014 Tax Filing Season and ACA Implementation*

On October 23, 2013, Chairman Camp sent a letter to Acting IRS Commissioner Werfel regarding the IRS's claim that it must delay the start of the 2014 Tax Filing Season due to the government shutdown and to inquire whether and to what extent ACA implementation continued during the shutdown.

*39. Letter to IRS Regarding the Delay of the Tax Filing Season*

On October 23, 2013, Chairman Camp sent a letter to Acting Commissioner of the IRS Daniel Werfel questioning the agency's decision to delay the start of tax filing season in order to focus on the Affordable Care Act.

*40. Letter to OMB Ensuring that Recently Furloughed Federal Employees Receiving Back Pay Will Not Also Receive Unemployment Insurance*

On October 23, 2013, Chairman Camp and Human Resources Subcommittee Chairman Reichert along with 17 other Republican Committee on Ways and Means Members sent a letter to OMB to ensure that furloughed federal employees should not simultaneously receive back pay and unemployment benefits.

*41. Letter to CMS Regarding ACA Enrollment Data*

On November 1, 2013, Chairman Camp sent a letter to Administrator Marilyn Tavenner from CMS requesting the immediate release of enrollment data for ObamaCare after learning that the enrollment numbers the Administrator said at a hearing were unavailable were being discussed at daily meetings at the Agency.

*42. Letter to IRS Regarding Eligibility for Premium Tax Credits*

On November 5, 2013, Chairman Camp sent a letter to the Acting Commissioner of the IRS Daniel Werfel requesting the availability of all information regarding the number of individuals for whom the IRS has made a preliminary or final determination of eligibility for premium tax credits.

*43. Letter to IRS Regarding Disclosure of ACA Data*

On November 6, 2013, Chairman Camp sent a letter to IRS Acting Commissioner Danny Werfel requesting the disclosure of ACA enrollment and eligibility data.

*44. Letter to Treasury, IRS, and State Regarding a Special Israel Policy*

On November 7, 2013, Chairman Camp sent a letter to Treasury Secretary Lew, IRS Acting Commissioner Werfel, and State Secretary Kerry regarding the treatment of exempt organizations with an interest in the State of Israel. The letter requested all communications and documents between IRS and State, as well as IRS and Treasury referring or relating to Israel, as well as documents containing several key words pertaining to Israel.

*45. Letter to CMS Regarding Self-Referral Disclosure Protocol*

On November 13, 2013, Oversight Chairman Boustany sent a letter to Centers for Medicare & Medicaid Services (CMS) Administrator Tavenner regarding the Stark Law and the Self-Referral Disclosure Protocol (SDRP). The letter referenced the Committee's ongoing evaluation of technical violations of the law. The letter requested information relating to all technical violations reported to CMS in the past five years.

46. *Letter to HHS Regarding the Income Verification System for Health Insurance Exchanges*

On November 20, 2013, Chairman Camp and Republican House Ways and Means Members sent a letter to Secretary Sebelius requesting information on the Income Verification System for Health Insurance Exchanges.

47. *Letter to GAO Regarding Review of IRS 2015 Budget Request*

On November 21, 2013, Oversight Chairman Boustany and Oversight Ranking Member Lewis sent a letter to Comptroller General Dodaro requesting that GAO conduct a review of the IRS's forthcoming 2015 budget request.

48. *Letter to GAO Regarding Review of IRS 2014 Filing Season*

On November 21, 2013, Oversight Chairman Boustany and Oversight Ranking Member Lewis sent a letter to Comptroller General Dodaro requesting that GAO conduct a review of the IRS's upcoming 2014 filing season performance.

49. *Letter to HHS Regarding an Announced Delay to 2015 Affordable Care Act Enrollment*

On December 13, 2013, Oversight Chairman Boustany and Health Chairman Brady sent a letter to HHS Secretary Sebelius requesting all information relating to the decision to delay the 2015 open enrollment season.

50. *Letters to IRS Commissioner Koskinen and Treasury Secretary Lew Regarding Proposed 501(c)(4) Rulemaking*

On January 30, 2014, Chairman Camp sent a letter to IRS Commissioner Koskinen and Treasury Secretary Lew requesting all documents from the IRS and Treasury, respectively, related to the proposed Treasury rulemaking pertaining to 501(c)(4) groups.

51. *Letters to HHS Secretary Sebelius, Attorney General Holder, and Treasury Secretary Lew Regarding a Delay in the Affordable Care Act's Employer Mandate*

On February 7, 2014, Chairman Camp sent a letter to HHS Secretary Sebelius, Attorney General Holder, and Treasury Secretary Lew requesting documents and other information pertaining to the Administration's decision to delay the Affordable Care Act's employer mandate.

52. *Letter to IRS Commissioner Koskinen Reiterating Lerner Request*

On February 24, 2014, Chairman Camp sent a letter to IRS Commissioner Koskinen reiterating his request for all emails sent to or received by former IRS Exempt Organizations Division Director Lois Lerner.

53. *Letter to Treasury Secretary Lew Requesting and Extension of the Comment Period for Proposed Rulemaking for 501(c)(4) Groups*

On February 27, 2014, Chairman Camp sent a letter to Treasury Secretary Lew requesting that he extend the period for comments on the Treasury's proposed rule for 501(c)(4) organizations.

54. *Letter to Treasury Secretary Lew and IRS Commissioner Koskinen Commenting on Proposed Rulemaking for 501(c)(4) Groups*

On February 27, 2014, Chairman Camp and several Committee Members sent a letter to Treasury Secretary Lew and IRS Commissioner Koskinen providing comments on the Treasury's proposed rulemaking for 501(c)(4) organizations.

55. *Letter to IRS Commissioner Koskinen Regarding Anticipated Telephone Call Increases Related to the Affordable Care Act*

On March 31, 2014, Oversight Chairman Boustany sent a letter to IRS Commissioner Koskinen requesting information regarding an anticipated increase in call volume from taxpayers related to ACA questions.

56. *Letter to Attorney General Holder Referring Lois Lerner for Possible Criminal Acts*

On April 9, 2014, the Committee transmitted a letter to Attorney General Holder referring former IRS Exempt Organizations Division Director Lois Lerner for possible criminal acts based on information obtained by the Committee in its investigation of the IRS's targeting of taxpayers based on their political beliefs.

57. *Letter to Comptroller General Dodaro Requesting a Review of Refund Fraud Prevention Efforts*

On April 11, 2014, Chairman Camp sent a letter to Comptroller General Dodaro requesting a review of the IRS's efforts to detect, prevent, and resolve stolen identity refund fraud.

58. *Letter to Comptroller General Dodaro Requesting a Review of the IRS's SB/SE Division*

On April 11, 2014, Chairman Camp sent a letter to Comptroller General Dodaro requesting that the Government Accountability Office undertake a review of audit selection policies at the IRS's Small Business/Self-Employed Division.

59. *Letter to Treasury Secretary Lew and Acting SSA Commissioner Colvin Regarding Seizures of Taxpayers' Tax Refunds*

On April 15, 2014, Oversight Chairman Boustany and Social Security Subcommittee Chairman Johnson sent a letter to Treasury Secretary Lew and Social Security Administration Acting Commissioner Colvin regarding reports that the government was inappropriately seizing taxpayers' tax refunds.

60. *Letter to Comptroller General Dodaro Requesting a Review of Federal Employee Transit Benefits*

On April 30, 2014, Chairman Boustany sent a letter to Comptroller General Dodaro requesting the GAO undertake a review of the Department of Transportation's (DOT) federal employee transit benefit program to determine whether the DOT has properly interpreted the relevant laws.

61. *Letter to Treasury Secretary Lew on Income Verification for Tax Credits under the Affordable Care Act*

On May 21, 2014, Chairman Camp and several Committee Members sent a letter to Treasury Secretary Lew to request a number of items and reports regarding the federal government's ability to verify income for certain tax credits available under the Affordable Care Act.

62. *Letter to Treasury Secretary Lew and IRS Commissioner Koskinen Regarding Foreign Accounts Tax Compliance Act (FATCA) Implementation*

On May 22, 2014, Oversight Chairman Boustay wrote to Treasury Secretary Lew and IRS Commissioner Koskinen to request information pertaining to Treasury and IRS's implementation of FATCA.

63. *Letter to Attorney General Holder, EPA Administrator McCarthy, FEC Chairman Goodman, OSHA Assistant Secretary Michaels, Treasury Secretary Lew, and President Obama Regarding Lois Lerner Documents*

On June 16, 2014, Chairman Camp and Oversight Chairman Boustany wrote to Attorney General Holder, EPA Administrator McCarthy, FEC Chairman Goodman, OSHA Assistant Secretary Michaels, Treasury Secretary Lew, and President Obama to request all communications between employees in their agencies and former IRS Exempt Organizations Division Director Lois Lerner.

64. *Letter to IRS Commissioner Koskinen Regarding Lois Lerner's Computer Crash*

On June 18, 2014, Chairman Camp and Oversight Subcommittee Chairman Boustany wrote to IRS Commissioner Koskinen to request information regarding the reported computer crash of former IRS Exempt Organizations Division Director Lois Lerner, which may have resulted in the loss of information pertinent to a Committee investigation.

65. *Letter to Attorney General Holder, EPA Administrator McCarthy, FEC Chairman Goodman, OSHA Assistant Secretary Michaels, Treasury Secretary Lew, and President Obama*

On June 26, 2014, Chairman Camp and Oversight Chairman Boustany wrote to Attorney General Holder, EPA Administrator McCarthy, FEC Chairman Goodman, OSHA Assistant Secretary Michaels, Treasury Secretary Lew, and President Obama to request all communications between employees in their agencies and certain IRS employees who had experienced computer crashes.

66. *Letter to Attorney General Holder Regarding the Appointment of a Special Counsel*

On June 27, 2014, Chairman Camp and Judiciary Committee Chairman Goodlatte wrote to Attorney General Holder to request the appointment of a Special Counsel to conduct an investigation into allegations that the IRS targeted certain applicants for tax-exempt status.

*67. Letter to Mr. Fred Wertheimer, President, Democracy 21 Regarding Lois Lerner Documents*

On July 16, 2014, Chairman Camp and Oversight Chairman Boustany wrote to Mr. Fred Wertheimer, President of Democracy 21, to request all communications between Democracy 21 employees and former IRS Exempt Organizations Division Director Lois Lerner.

*68. Letter to Attorney General Holder Supplementing the Committee's Referral of Lois Lerner*

On July 30, 2014, Chairman Camp sent a letter to Attorney General Holder to supplement the Committee's April 9, 2014 referral of Lois Lerner with additional information uncovered in the Committee's investigation of IRS targeting of taxpayers based on their political beliefs.

*69. Letter to IRS Commissioner Koskinen Requesting Information Regarding Lois Lerner Communications That May Have Been Lost*

On September 2, 2014, Chairman Camp sent a letter to IRS Commissioner Koskinen requesting information regarding communications of former IRS Exempt Organizations Division Director Lois Lerner that may have been lost in a computer crash.

*70. Letter to IRS Commissioner Koskinen Requesting Information Regarding the IRS's Handling of Personnel Issues*

On September 10, 2014, Oversight Chairman Boustany sent a letter to IRS Commissioner Koskinen requesting information regarding the IRS's handling of personnel issues. Documents produced by the IRS showed that an employee falsely claimed to have worked for nearly a year, but was not subject to discipline.

*71. Letter to Attorney General Holder, EPA Administrator McCarthy, FEC Chairman Goodman, OSHA Assistant Secretary Michaels, Treasury Secretary Lew, and President Obama*

On September 16, 2014, Chairman Camp and Oversight Chairman Boustany wrote to Attorney General Holder, EPA Administrator McCarthy, FEC Chairman Goodman, OSHA Assistant Secretary Michaels, Treasury Secretary Lew, and President Obama to request all communications between employees in their agencies and three IRS employees.

*72. Letter to Treasury Secretary Lew to Request a Transcribed Interview*

On September 16, 2014, Chairman Camp wrote to Treasury Secretary Lew to request a transcribed interview with a Treasury employee, relating to emails of the former Exempt Organizations Division Director that may have been lost.

*73. Letter to Treasury Secretary Lew to Reiterate His Request for a Transcribed Interview*

On October 22, 2014, Chairman Camp wrote to Treasury Secretary Lew to reiterate his September 26, 2014 request for a transcribed interview with a Treasury employee.

*74. Letter to IRS Commissioner Koskinen Regarding Private Debt Collection*

On October 23, 2014, Chairman Camp wrote to IRS Commissioner Koskinen expressing concern regarding the IRS's processes for determining what tax debt is collectible, and to urge Commissioner Koskinen to explore the use of private debt collectors to collect tax debts.

*75. Letter to GAO Regarding the 2016 Budget Request and 2015 Tax Filing Season*

On October 30, 2014, Oversight Chairman Boustany and Ranking Member Lewis wrote to Comptroller General Dodaro to request that GAO conduct a review of issues related to the IRS's fiscal year 2016 budget request and 2015 tax filing season performance.

*76. Letter to Department of Labor Regarding Drug Screening and Testing of Unemployment Insurance Claimants*

On November 7, 2014, Ways and Means Chairman Dave Camp sent a letter to Secretary Thomas Perez of the Department of Labor, arguing that the department's Notice of Proposed Rule Making issued on October 8, 2014 does not reflect the intent of Congress. The letter mentions the creation of a number of unnecessary obstacles in the way of states' using drug screening and testing policies to best ensure the unemployed are ready for and prepared to return to work.

*77. Letter to CMS Regarding CCOIO Accounting Systems*

On November 14, 2014, Oversight Chairman Boustany and Health Chairman Brady wrote to CMS Administrator Tavenner to request information regarding the Center for Consumer Information and Insurance Oversight's Healthcare Integrated General Ledger Accounting System and its design and capabilities.

*78. Letter to GAO Regarding IRS LB&I Review*

On November 18, 2014, Chairman Camp wrote to Comptroller General Dodaro to request that GAO undertake a review of the IRS's Large Business and International Division and its selection processes.

**D. SUBPOENAS ISSUED BY THE COMMITTEE ON WAYS AND MEANS**

Committee Chairman Dave Camp (R-MI) issued a subpoena to Centers for Medicare and Medicaid Services (CMS) to provide all data the agency has on enrollment in the Exchanges. The subpoena came after CMS refused to provide enrollment data for the ObamaCare Exchanges. The data was first requested by Chairman Camp during a hearing with CMS Administrator Tavenner and in a letter Friday, November 1, 2013.

In a letter to CMS accompanying the subpoena, Chairman Camp stated, "Millions of Americans are receiving cancellation notices for their insurance policies, and yet the Administration has failed to create and implement viable Exchanges where Americans can enroll in affordable coverage. Furthermore, the failure to sign up enough people, especially young Americans, will lead to an even greater increase in premiums—pushing health care out of reach for

millions of Americans and shifting even higher costs onto those who already have health insurance through their job. . . . Due to the Administration's inability to adequately and effectively solve these problems, Congress may need to act to mitigate this crisis. We are past the point of rallies, rollouts and revisionism. Congress and the American people need the facts."

Chairman Camp demanded CMS provide the documents by close of business November 8, 2013. The Agency failed to comply with the document request by the November 8, 2013, deadline. After repeated discussions, on December 3, 2013, CMS ultimately agreed to provide confidential enrollment data to Committee staff on a bipartisan basis. CMS has provided weekly updates via conference call, but as of December 31, 2013, has not yet produced any demographic information about the enrollees and has been unable to provide information on the number of enrollees who have actually completed the process and paid the first month's premium.

### **Appendix I. Jurisdiction of the Committee on Ways and Means**

#### A. U.S. CONSTITUTION

Article I, Section 7, of the Constitution of the United States provides as follows:

All Bills for raising Revenue shall originate in the House of Representatives; but the Senate may propose or concur with Amendments as on other Bills.

In addition, Article I, Section 8, of the Constitution of the United States provides the following:

The Congress shall have Power To lay and collect Taxes, Duties, Imposts and Excises, to pay the Debts and . . . To borrow Money on the credit of the United States.

#### B. RULE X, CLAUSE 1, RULES OF THE HOUSE OF REPRESENTATIVES

Rule X, clause 1(t), of the Rules of the House of Representatives, in effect during the 110th Congress, provides for the jurisdiction of the Committee on Ways and Means, as follows:

(t) Committee on Ways and Means.

(1) Customs revenue, collection districts, and ports of entry and delivery.

(2) Reciprocal trade agreements.

(3) Revenue measures generally.

(4) Revenue measures relating to insular possessions.

(5) Bonded debt of the United States, subject to the last sentence of clause 4(f). Clause 4(f) requires the Committee on Ways and Means to include in its annual report to the Committee on the Budget a specific recommendation, made after holding public hearings, as to the appropriate level of the public debt that should be set forth in the concurrent resolution on the budget.

(6) Deposit of public monies.

(7) Transportation of dutiable goods.

(8) Tax exempt foundations and charitable trusts.

(9) National Social Security (except health care and facilities programs that are supported from general revenues

as opposed to payroll deductions and except work incentive programs).

### C. BRIEF DESCRIPTION OF COMMITTEE'S JURISDICTION

The foregoing recitation of the provisions of House Rule X, clause 1, paragraph (t), does not convey the comprehensive nature of the jurisdiction of the Committee on Ways and Means. The following summary provides a more complete description:

(1) Federal revenue measures generally—The Committee on Ways and Means has the responsibility for raising the revenue required to finance the Federal Government. This includes individual and corporate income taxes, excise taxes, estate taxes, gift taxes, and other miscellaneous taxes.

(2) The bonded debt of the United States—The Committee on Ways and Means has jurisdiction over the authority of the Federal Government to borrow money. Title 31 of Chapter 31 of the U.S. Code authorizes the Secretary of the Treasury to conduct any necessary public borrowing subject to a maximum limit on the amount of borrowing outstanding at any one time. On October 17, 2013, the President signed into law H.R. 2775, “The Continuing Appropriations Act, 2014” (Public Law 113–46) suspending the statutory limit on the amount of public debt (“the debt ceiling”) until February 7, 2014. All debt occurred during the time period of October 17, 2013 and February 7, 2014, will be added to the previous debt ceiling of \$16.699 trillion. The Committee’s jurisdiction also includes conditions under which the U.S. Department of the Treasury manages the Federal debt, such as restrictions on the conditions under which certain debt instruments are sold.

(3) National Social Security program—The Committee on Ways and Means has jurisdiction over most of the programs authorized by the Social Security Act, which includes not only those programs that are normally referred to colloquially as “Social Security” but also social insurance programs and a whole series of grant-in-aid programs to State governments for a variety of purposes. The Social Security Act, as amended, contains 21 titles (a few of which have either expired or have been repealed). The principal programs established by the Social Security Act and under the jurisdiction of the Committee on Ways and Means in the 112th Congress can be outlined as follows:

(a) Old-age, survivors, and disability insurance (Title II)—At present, there are approximately 163 million workers in employment covered by the program, and for calendar year 2012, \$774.8 billion in benefits were paid almost 57 million individuals.

(b) Medicare (Title XVIII)—Finances health care benefits through the Hospital Insurance trust fund for 41.8 million persons over the age of 65 and for 8.5 million disabled persons. Finances voluntary health care benefits through the Supplementary Medical Insurance trust fund for 38.7 million aged persons and 7.7 million disabled persons. Total program outlays through these trust funds were \$574.2 billion in 2012.

(c) Supplemental Security Income (SSI) (Title XVI)—The SSI program was inaugurated in January 1974 under the provisions of P.L. 92–603, as amended. It replaced the former Federal-State programs for the needy aged, blind, and disabled. In

January 2011, 8.9 million individuals received Federal SSI benefits on a monthly basis. Of these 8.9 million persons, approximately 2.1 million were eligible on the basis of age, and 6.8 million on the basis of blindness or disability. Federal expenditures for cash SSI payments in 2012 totaled \$48.8 billion, while State expenditures for federally administered SSI supplements totaled \$3.3 billion.

(d) Temporary Assistance for Needy Families (TANF) (part A of Title IV)—The TANF program is a block grant of about \$16.5 billion awarded to States to provide income assistance to poor families, to end dependency on welfare benefits to prevent non-marital births, and to encourage marriage, among other purposes. In most cases, Federal TANF benefits for individuals are limited to 5 years and individuals must work to maintain their eligibility. In June 2013, about 1.7 million families and 4.0 million individuals received benefits from the TANF program.

(e) Child support enforcement (Part D of Title IV)—In fiscal year 2012 Federal administrative expenditures totaled \$5.6 billion for child support enforcement program. Child support collections for the year totaled \$27.7 billion.

(f) Child welfare, foster care, and adoption assistance (parts B and E of Title IV)—Titles IV B and E provide funds to States for child welfare services for abused and neglected children; foster care for children who meet Aid to Families with Dependent Children eligibility criteria; and adoption assistance for children with special needs. In fiscal year 2013, Federal funding for child welfare services totaled \$688 million. Federal funding for foster care and adoption assistance were approximately \$6.7 billion.

(g) Unemployment compensation programs (Titles III, IX, and XII)—These titles authorize the Federal-State unemployment compensation program and the permanent extended benefits program. In fiscal year 2012, an estimated \$68.0 billion was paid in unemployment compensation, with approximately 8.3 million workers receiving their first unemployment compensation payment.

(h) Social services (Title XX)—Title XX authorizes the Federal Government to reimburse the States for money spent to provide persons with various services. Generally, the specific services provided are determined by each State. In fiscal year 2012, \$1.7 billion was appropriated. These funds are allocated on the basis of population.

(4) Trade and tariff legislation—The Committee on Ways and Means has responsibility over legislation relating to tariffs, import trade, and trade negotiations. In the early days of the Republic, tariff and customs receipts were major sources of revenue for the Federal Government. As the Committee with jurisdiction over revenue-raising measures, the Committee on Ways and Means thus evolved as the primary Committee responsible for international trade policy.

The Constitution vests the power to levy tariffs and to regulate international commerce specifically in the Congress as one of its enumerated powers. Statutes including the Reciprocal Trade Agreements Acts beginning in 1934, Trade Expansion Act of 1962, Trade

Act of 1974, Trade Agreements Act of 1979, Trade and Tariff Act of 1984, Omnibus Trade and Competitiveness Act of 1988, North American Free Trade Agreement (NAFTA) Implementation Act, Uruguay Round Agreements Act, Trade Act of 2002, and other legislation implementing U.S. obligations under trade agreements implementing bills provide the basis for U.S. bargaining with other countries and the means to achieve the mutual reduction of tariff and nontariff trade barriers under reciprocal trade agreements.

The Committee's jurisdiction includes the following authorities and programs:

(a) The tariff schedules and all tariff preference programs, such as the General System of Preferences, the Caribbean Basin Initiative, the Africa Growth and Opportunity Act, the Andean Trade Preferences Act, and the Haitian Hemispheric Opportunity through Growth Act;

(b) Laws dealing with unfair trade practices, including the antidumping law, countervailing duty law, section 301, and section 337;

(c) Other laws dealing with import trade, including section 201 (escape clause), section 232 national security controls, section 22 agricultural restrictions, international commodity agreements, textile restrictions under section 204, and any other restrictions or sanctions affecting imports;

(d) General and specific trade negotiating authority, as well as implementing authority for trade agreements and the grant of normal-trade-relations (NTR) status;

(e) Trade Adjustment Assistance programs for workers, firms, farmers, and communities;

(f) Customs administration and enforcement, including rules of origin and country-of origin marking, customs classification, customs valuation, customs user fees, and U.S. participation in the World Customs Organization (WCO);

(g) Trade and customs revenue functions of the Department of Homeland Security and the Department of the Treasury;

(h) Authorization of the budget for the International Trade Commission (ITC), functions of the Department of Homeland Security under the Committee's jurisdiction (including the Bureau of Customs and Border Protection (CBP) and Immigration and Customs Enforcement (ICE), and the Office of the U.S. Trade Representative (USTR).

#### D. REVENUE ORIGINATING PREROGATIVE OF THE HOUSE OF REPRESENTATIVES

The Constitutional Convention debated adopting the British model in which the House of Lords could not amend revenue legislation sent to it from the House of Commons. Eventually, however, the Convention proposed and the States later ratified the Constitution providing that "All bills for raising revenue shall originate in the House of Representatives, but the Senate may propose or concur with amendments as on other bills." (Article 1, Section 7, clause 1.)

In order to pass constitutional scrutiny under this "origination clause," a tax bill must be passed first by the House of Representatives. After the House has completed action on a bill and approved it by a majority vote, the bill is transmitted to the Senate for for-

mal action. The Senate may have already reviewed issues raised by the bill before its transmission. For example, the Senate Committee on Finance frequently holds hearings on tax legislative proposals before the legislation embodying those proposals is transmitted from the House of Representatives. On occasion, the Senate will consider a revenue bill in the form of a Senate or "S." bill, and then await passage of a revenue "H.R." bill from the House. The Senate then will add or substitute provisions of the "S." bill as an amendment to the "H.R." bill and send the "H.R." bill back to the House of Representatives for its concurrence or for conference on the differing provisions.

E. THE HOUSE'S EXERCISE OF ITS CONSTITUTIONAL PREROGATIVE:  
"BLUE SLIPPING"

When a Senate bill or amendment to a House bill infringes on the constitutional prerogative of the House to originate revenue measures, that infringement may be raised in the House as a matter of privilege. That privilege has also been asserted on a Senate amendment to a House amendment to a Senate bill (see 96th Congress, 1st Session, November 8, 1979, Congressional Record p. H10425).

Note that the House in its sole discretion may determine that legislation passed by the Senate infringes on its prerogative to originate revenue legislation. In the absence of such determination by the House, the Federal courts are occasionally asked to rule a certain revenue measure to be unconstitutional as not having originated in the House (see *U.S. v. Munoz-Flores*, 495 U.S. 385 (1990)).

Senate bills or amendments to non-revenue bills infringe on the House's prerogative even if they do not raise or reduce revenue. Such infringements are referred to as "revenue affecting." Thus, any import ban which could result in lost customs tariffs must originate in the House (100th Congress, 1st Session, July 30, 1987 100th Congress, 2nd Session, June 16, 1988, Congressional Record p. H4356). Offending bills and amendments are returned to the Senate through the passage in the House of a House Resolution which states that the Senate provision: "in the opinion of the House, contravenes the first clause of the seventh section of the first article of the Constitution of the United States and is an infringement of the privilege of the House and that such bill be respectfully returned to the Senate with a message communicating this resolution" (e.g., 100th Congress, 1st Session, July 30, 1987, Congressional Record p. H6808). This practice is referred to as "blue slipping" because the resolution returning the offending bill to the Senate is printed on blue paper. In other cases, the Committee of the Whole House has passed a similar or identical House bill in lieu of a Senate bill or amendment (e.g., 91st Congress, 2nd Congress, May 11, 1970, Congressional Record pp. H14951-14960). The Committee on Ways and Means has also reported bills to the House which were approved and sent to the Senate in lieu of Senate bills (e.g., 93rd Congress, 1st Session, November 6, 1973, Congressional Record pp. 36006-36008). In other cases, the Senate has substituted a House bill or delayed action on its own legislation to await a proper revenue affecting bill or amendment from the House (see 95th Congress, 2nd Session, September 22, 1978, Congressional Record p. H30960; January 22, 1980, Congressional Record

p. S107). Any Member may offer a resolution seeking to invoke Article I, Section 7. However, the determination that a bill violates the Origination Clause has been traditionally made by Members of the Committee on Ways and Means, and the resolution has been offered by the Chairman or another Member of the Committee on Ways and Means. Because Article I, Section 7 involves the privileges of the House, a blue-slip resolution offered by the Chairman or other Members of the Committee on Ways and Means has been typically adopted by voice vote on the House Floor. There have been instances where the House has agreed to not deal directly with the issue by tabling a resolution.<sup>1 2</sup>

#### BLUE SLIP RESOLUTIONS—98TH CONGRESS THROUGH 113TH CONGRESS CHRONOLOGICAL LIST

[Resolutions passed by the House returning to the Senate bills passed in violation of the origination clause of the United States Constitution (Clause 1, Section 7 of Article 1)]

H. Res., sponsor, and date of House passage	Description of Senate action (and related House action, if any)
112th Congress: H. Res. 829, Mr. Camp. December 12, 2012	On December 4, 2012, the Senate passed S. 3254, "National Defense Authorization Act for Fiscal Year 2013" and incorporated this measure in H.R. 4310, "National Defense Authorization Act for Fiscal Year 2013" as an amendment. Contained in this legislation were provisions imposing sanctions, including import sanctions, on persons conducting sanctionable activities with Iran and the Democratic Republic of Congo. These proposed changes to the import laws constituted a revenue measure in the constitutional sense because they would have had a direct impact on customs revenue.
111th Congress: H. Res. 1653, Mr. Levin. September 23, 2010	<p>On August 5, 2010, the Senate passed H.R. 5875, "Emergency Border Supplemental Appropriations Act, 2010" with an amendment. Contained in this legislation was a provision that requiring certain employers to pay a surcharge with respect to each application for a worker visa. The proposed surcharge constituted a revenue measure in the constitutional sense because it would have had a direct impact on Federal revenues.</p> <p>On March 26, 2010, the Senate passed S. 3162. Contained in this legislation was an amendment to the Internal Revenue Code of 1986, as amended, to clarify the health care provided by the Secretary of Veterans Affairs constitutes minimum essential coverage. The proposed amendment to the Internal Revenue Code constituted a revenue measure in the constitutional sense because it would have had a direct impact on Federal revenues.</p> <p>On March 25, 2010, the Senate passed S. 3187, "Federal Aviation Administration Extension Act of 2010." Contained in this legislation were extensions of fuel and ticket taxes that fund the Airport and Airway Trust Fund. These proposed extensions of taxes constituted revenue measures in the constitutional sense because they would have had a direct impact on Federal revenues. On January 28, 2010, the Senate passed S. 2799, "Comprehensive Iran Sanctions, Accountability, and Divestment Act of 2009." Contained in this legislation was a provision banning the importation of imports from Iran. The proposed change in the import laws constituted a revenue measure in the constitutional sense because it would have had a direct impact on customs revenues.</p> <p>On August 9, 2009, the Senate passed S. 1023, "Travel Promotion Act of 2009." Contained in this legislation was a provision requiring users of the government's visa waiver program to pay a surcharge. The proposed surcharge constituted a revenue measure in the constitutional sense because it would have had a direct impact on Federal revenues.</p> <p>On July 20, 2009, the Senate passed S. 951, "New Frontier Congressional Gold Medal Act." Contained in this legislation was a provision allowing the Secretary of the Treasury to sell commemorative coins celebrating the 40th anniversary of the first landing on the moon. The proposed sale of these coins would have constituted a revenue measure in the constitutional sense because it would have had a direct impact on Federal revenues.</p>

<sup>1</sup> In cases where the Chairman of the Committee on Ways and Means did not believe that the bill in question violated the Origination Clause or the objection had been dealt with in another manner, resolutions offered by other Members of the House have been tabled. [See adoption of motion by Representative Rostenkowski to table H. Res. 571, 97–2, p. 22127.]

<sup>2</sup> This was an instance where the Chairman of the Committee on Ways and Means raised a question of the privilege of the House pursuant to Article I, Section 7, of the U.S. Constitution on H.R. 4516, Legislative Branch Appropriations. The motion was laid on the table.

BLUE SLIP RESOLUTIONS—98TH CONGRESS THROUGH 113TH CONGRESS CHRONOLOGICAL LIST—  
Continued

[Resolutions passed by the House returning to the Senate bills passed in violation of the origination clause of the United States Constitution (Clause 1, Section 7 of Article 1)]

H. Res., sponsor, and date of House passage	Description of Senate action (and related House action, if any)
107th Congress:	
H. Res. 240, Mr. Thomas, September 20, 2001	On September 13, 2001, the Senate passed H.R. 2500, "Making appropriations for the U.S. Departments of Commerce, Justice, and State, the Judiciary, and related agencies for the fiscal year ending September 30, 2002, and for other purposes" with an amendment. Contained in this legislation was a provision banning the importation of diamonds not certified as originating outside conflict zones. The proposed change in the import laws constituted a revenue measure in the constitutional sense, because it would have had a direct impact on customs revenues.
H. Res. 393, Mr. Weller, November 18, 1999	On February 24, 1999, the Senate passed S. 4, the Soldiers', Sailors', Airmen's, and Marines' Bill of Rights Act of 1999. The legislation would have allowed members of the Armed Forces to participate in the Federal Thrift Savings Program and to avoid the tax consequences that would otherwise have resulted from certain contributions in excess of the limitations imposed in the Internal Revenue Code. This proposed exemption therefore constituted a revenue measure in the constitutional sense because it would have had a direct impact on Federal revenues.
H. Res. 249, Mr. Portman, July 16, 1999	On May 20, 1999, the Senate passed S. 254, the Violent and Repeat Juvenile Offender Accountability and Rehabilitation Act of 1999. The legislation would have had the effect of banning the import of large capacity ammunition feeding devices. The proposed change in the import laws constituted a revenue measure in the constitutional sense, because it would have had a direct impact on customs revenues.
105th Congress:	
H. Res. 601, Mr. Crane, October 15, 1998	On October 8, 1998, the Senate passed S. 361, the Tiger and Rhinoceros Conservation Act of 1998. This legislation would have had the effect of creating a new basis and mechanism for applying import restrictions for products intended for human consumption or application containing (or labeled as containing) any substance derived from tigers or rhinoceroses. The proposed change in the import laws constituted a revenue measure in the constitutional sense, because it would have had a direct impact on customs revenues.
H. Res. 379, Mr. Ensign, March 5, 1998	On April 15, 1997, the Senate passed S. 104, the Nuclear Waste Policy Act of 1997. This legislation would have repealed a revenue provision and replaced it with a user fee. The revenue provision in question was a fee of 1 mill per kilowatt-hour of electricity generated by nuclear power imposed by the Nuclear Waste Policy Act of 1982. The proposed user fee in the legislation would have been limited to the amount appropriated for nuclear waste disposal. The original fee was uncapped, and, in fact, because the fees collected exceeded the associated costs, it was being used as revenue to finance the Federal Government generally. Its proposed repeal, therefore, constituted a revenue measure in the constitutional sense because it would have had a direct impact on Federal revenues.
104th Congress:	
H. Res. 554, Mr. Crane, September 28, 1996	On June 30, 1996, the Senate passed H.R. 400, the Anaktuvuk Pass Land Exchange and Wilderness Redesignation Act of 1995, with an amendment. Section 204(a) of the Senate amendment would have overridden existing tax law by expanding the definition of actions not subject to Federal, State, or local taxation under the Alaska Native Claims Settlement Act. These changes constituted a revenue measure in the constitutional sense because they would have had a direct impact on Federal revenues.
H. Res. 545, Mr. Archer, September 27, 1996	On September 25, 1996, the Senate passed S. 1311, the National Physical Fitness and Sports Foundation Establishment Act. Section 2 of the bill would have waived the application of certain rules governing recognition of tax-exempt status for the foundation established under this legislation. This exemption constituted a revenue measure in the constitutional sense because it would have had a direct impact on Federal revenues.
H. Res. 402, Mr. Shaw, April 16, 1996	On January 26, 1996, the Senate passed S. 1463, to amend the Trade Act of 1974. The bill would have changed the authority and procedure for investigations by the ITC for certain domestic agricultural products. Such investigations are a predicate necessary for achieving access to desired trade remedies that the President may order, such as tariff adjustments, tariff-rate quotas, quantitative restrictions, or negotiation of trade agreements to limit imports. By creating a new basis and mechanism for import restrictions under authority granted to the President, the bill constituted a revenue measure in the constitutional sense because it would have had a direct impact on customs revenues.
H. Res. 387, Mr. Crane, March 21, 1996	On February 1, 1996, the Senate passed S. 1518, repealing the Tea Importation Act of 1897. Under existing law in 1996, it was unlawful to import substandard tea, except as provided in the HTS. Changing import restrictions constituted a revenue measure in the constitutional sense because it would have had a direct impact on customs revenues.

BLUE SLIP RESOLUTIONS—98TH CONGRESS THROUGH 113TH CONGRESS CHRONOLOGICAL LIST—  
Continued

[Resolutions passed by the House returning to the Senate bills passed in violation of the origination clause of the United States Constitution (Clause 1, Section 7 of Article 1)]

H. Res., sponsor, and date of House passage	Description of Senate action (and related House action, if any)
103rd Congress:	
H. Res. 577, Mr. Gibbons. October 7, 1994	On October 3, 1994, the Senate passed S. 1216, the Crow Boundary Settlement Act of 1994. The bill would have overridden existing tax law by exempting certain payments and benefits from taxation. These exemptions constituted a revenue measure in the constitutional sense because they would have had a direct impact on Federal revenues.
H. Res. 518, Mr. Gibbons. August 12, 1994	On July 20, 1994, the Senate passed H.R. 4554, the Agriculture and Rural Development Appropriation for fiscal year 1995, with amendments. Senate amendment 83 would have provided authority for the Food and Drug Administration (FDA) to collect fees to cover the costs of regulation of products under their jurisdiction. However, these fees were not limited to covering the cost of specified regulatory activities, and would have been charged to a broad cross-section of the public (rather than been limited to those who would have benefited from the regulatory activities) to fund the cost of the FDA's activities generally. These fees constituted a revenue measure in the constitutional sense because they were not based on a direct relationship between their level and the cost of the particular government activity for which they would have been assessed, and would have had a direct impact on Federal revenues.
H. Res. 487, Mr. Gibbons. July 21, 1994	On May 25, 1994, the Senate passed S. 1030, the Veterans Health Programs Improvement Act of 1994. A provision in the bill would have exempted from taxation certain payments made on behalf of participants in the Education Debt Reduction Program. This provision constituted a revenue measure in the constitutional sense because it would have had a direct impact on Federal revenues.
H. Res. 486, Mr. Gibbons. July 21, 1994	On May 29, 1994, the Senate passed S. 729, to amend the Toxic Substances Control Act. Title I of the bill included several provisions to prohibit the importation of specific categories of products, which contained more than specified quantities of lead. By establishing these import restrictions, the bill constituted a revenue measure in the constitutional sense because it would have had a direct impact on customs revenues.
H. Res. 479, Mr. Rangel. July 14, 1994	On June 22, 1994, the Senate passed H.R. 4539, the Treasury, Postal Service, and General Government Appropriation for fiscal year 1995, with amendments. Senate amendment 104 would have prohibited the Treasury from using appropriations to enforce the Internal Revenue Code requirement for the use of undyed diesel fuel in recreational motorboats. This prohibition, therefore, constituted a revenue measure in the constitutional sense because it would have had a direct impact on Federal revenues.
102nd Congress:	
H. Res. 373, Mr. Rostenkowski. February 25, 1992	On August 1, 1991, the Senate passed S. 884 amended, the Driftnet Moratorium Enforcement Act of 1991; this legislation would require the President to impose economic sanctions against countries that fail to eliminate large-scale driftnet fishing. Foremost among the sanction provisions are those, which impose a ban on certain imports into the United States from countries which continue to engage in driftnet fishing on the high seas after a certain date. These changes in our tariff laws constitute a revenue measure in the constitutional sense, because they would have a direct effect on customs revenues.
H. Res. 267, Mr. Rostenkowski. October 31, 1991	On February 20, 1991, the Senate passed S. 320, to reauthorize the Export Administration Act of 1979. This legislation contains several provisions which impose, or authorize the imposition of, a ban on imports into the United States. Among the provisions containing import sanctions are those relating to certain practices by Iraq, the proliferation and use of chemical and biological weapons, and the transfer of missile technology. These changes in our tariff laws constitute a revenue measure in the constitutional sense, because they would have a direct effect on customs revenues.
H. Res. 251, Mr. Russo. October 22, 1991	On July 11, 1991, the Senate passed S. 1241, the Violent Crime Act of 1991. This legislation contains several amendments to the Internal Revenue Code. Section 812(f) provides that the police corps scholarships established under the bill would not be included in gross income for tax purposes. In addition, sections 1228, 1231, and 1232 each make amendments to the Tax Code with respect to violations of certain firearms provisions. Finally, Title VII amends section 922 of Title VIII of the U.S. Code, making it illegal to transfer, import or possess assault weapons. These changes in our tariff and tax laws constitute revenue measures in the constitutional sense, because they would have an immediate impact on revenues anticipated by U.S. Customs and the Internal Revenue Services.
101st Congress:	
H. Res. 287, Mr. Cardin. Nov. 9, 1989.	On August 4, 1989, the Senate passed S. 686, the Oil Pollution Liability and Compensation Act of 1989. This legislation contained a provision which would have allowed a credit against the oil spill liability tax for amounts transferred from the Trans-Alaska Pipeline Trust Fund to the Oil Spill Liability Trust Fund.

BLUE SLIP RESOLUTIONS—98TH CONGRESS THROUGH 113TH CONGRESS CHRONOLOGICAL LIST—  
Continued

[Resolutions passed by the House returning to the Senate bills passed in violation of the origination clause of the United States Constitution (Clause 1, Section 7 of Article 1)]

H. Res., sponsor, and date of House passage	Description of Senate action (and related House action, if any)
H. Res. 177, Mr. Rostenkowski. June 15, 1989	On Apr. 19, 1989, the Senate passed S. 774, the Financial Institution Reform, Recovery and Enforcement Act of 1989. This legislation would create two corporations to administer the financial assistance under the bill: the Resolution Trust Corporation and the Resolution Financing Corporation. S. 774 would have conferred tax-exempt status to these two corporations. Without these two tax provisions, these two corporations would be taxable entities under the Federal income tax.
100th Congress:	
H. Res. 235, Mr. Rostenkowski. July 30, 1987.	On Mar. 30, 1987, the Senate passed S. 829, legislation which would authorize appropriations for the ITC, the U.S. Customs Service, and the Office of the U.S. Trade Representative for fiscal year 1988, and for other purposes. In addition, the bill contained a provision relating to imports from the Soviet Union, which amends provisions of the Tariff Act of 1930.
H. Res. 474, Mr. Rostenkowski. June 16, 1988 (see also H.R. 3391).	On Oct. 6, 1987, the Senate passed S. 1748, legislation which would prohibit the importation into the United States of all products from Iran. (The House passed H.R. 3391, which included similar provisions, on Oct. 6, 1987.)
H. Res. 479, Mr. Rostenkowski. June 21, 1988 (see also H.R. 2792 and H.R. 4333).	On May 13, 1987, the Senate passed S. 727, legislation which would clarify Indian treaties and Executive orders with respect to fishing rights. This legislation dealt with the tax treatment of income derived from the exercise of Indian treaty fishing rights. (The House passed H.R. 2792, which included similar provisions, on June 20, 1988, under suspension of the rules and was enacted into law as part of P.L. 100-647, H.R. 4333.)
H. Res. 544, Mr. Rostenkowski. Sept. 23, 1988 (see also H.R. 1154)	On Sept. 9, 1988, the Senate passed S. 2662, the Textile and Apparel Trade Act of 1988. This legislation would impose global import quotas on textiles and footwear products.
H. Res. 552, Mr. Rostenkowski. Sept. 28, 1988	On Sept. 9, 1988, the Senate passed S. 2763, the Genocide Act of 1988. This legislation contained a ban on the importation of all oil and oil products from Iraq.
H. Res. 603, Mr. Rostenkowski. Oct. 21, 1988.	On Mar. 30, 1988, the Senate passed S. 2097, the Uranium Mill Tailings Remedial Action Amendments of 1987. This legislation would establish a Federal fund to assist in the financing of reclamation and other remedial action at currently active uranium and thorium processing sites and would increase the demand for domestic uranium. The fund would be financed in part by what are called "mandatory fees" which are equal to \$22 per kilogram for uranium contained in fuel assemblies initially loaded into civilian nuclear power reactors during calendar years 1989-1993. In addition, S. 2097 would impose charges on domestic utilities that use foreign-source uranium in new fuel assemblies loaded in their nuclear reactors.
H. Res. 604, Mr. Rostenkowski. Oct. 21, 1988.	On Aug. 8, 1988, the Senate passed H.R. 1315, legislation which would authorize appropriations for the Nuclear Regulatory Commission for fiscal years 1988 and 1989. Title IV of the legislation would, among other things, establish a Federal fund to assist in the financing of reclamation and other remedial action at currently active uranium and thorium processing sites and would assist the domestic uranium industry by increasing the demand for domestic uranium. The fund would be financed in part by what are called "mandatory fees" equal to \$72 per kilogram of uranium contained in fuel assemblies initially loaded into civilian nuclear power reactors on or after Jan. 1, 1988. These fees would be paid by licensees of civilian nuclear power reactors and would be in place until \$1 billion had been raised.
99th Congress:	
H. Res. 283, Mr. Rostenkowski. Oct. 1, 1985.	On Sept. 26, 1985, the Senate passed S. 1712, legislation which would extend the 16-cents-per-pack cigarette excise tax rate for 45 days, through Nov. 14, 1985. (The House passed H.R. 3452, which included a similar extension, on Sept. 30, 1985.)
H. Res. 562, Mr. Rostenkowski. Sept. 25, 1986.	The Senate passed S. 638, legislation to provide for the sale of Conrail to the Norfolk Southern Railroad. The legislation contained numerous provisions relating to the tax treatment of the sale of Conrail.
98th Congress:	
H. Res. 195, Mr. Rostenkowski. June 17, 1983.	On Apr. 21, 1983, the Senate passed S. 144, a bill to insure the continued expansion of international market opportunities in trade, trade in services and investment for the United States, and for other purposes.

F. PREROGATIVE UNDER THE RULES OF THE HOUSE OVER “REVENUE MEASURES GENERALLY”

In the House of Representatives, tax legislation is initiated by the Committee on Ways and Means. The Committee’s exclusive prerogative to report “revenue measures generally” is provided by Rule X(1)(t) of the Rules of the House of Representatives. The jurisdiction of the Committee on Ways and Means under Rule X(1)(t) is protected through the exercise of Rule XXI(5)(a) which states:

A bill or joint resolution carrying a tax or tariff measure may not be reported by a committee not having jurisdiction to report tax or tariff measures, and an amendment in the House or proposed by the Senate carrying a tax or tariff measure shall not be in order during the consideration of a bill or joint resolution reported by a committee not having that jurisdiction. A point of order against a tax or tariff measure in such a bill, joint resolution, or amendment thereto may be raised at any time during pendency of that measure for amendment.

Based on the precedents of the House, especially those involving Rule XXI(5)(a), the following statements can be made concerning points of order made under the Rule.

1. Timeliness. The point of order can be raised at any point during consideration of the bill. However, that section of the bill in which the “tax or tariff provision lies must either have been previously read or currently open for amendment. A point of order may not be raised after the Committee of the Whole has risen and reported the bill to the House. A point of order against an amendment must be made prior to its adoption.

2. Effect. If a point of order is sustained, the effect is that the provision in the bill or amendment is automatically deleted.

3. Substance over form. A provision need not involve an amendment to the Internal Revenue Code or the Harmonized Tariff Schedule in order to be determined to be a “tax or tariff” provision.

4. Revenue decreases and increases. A provision need not raise revenue in order to be found to be a “tax or tariff measure.” Provisions which would have the effect of decreasing revenues are also covered by the Rule. Similarly, provisions which could have a revenue effect have been determined to be covered by the Rule.

The following is a detailed listing of each of the occasions on which points of order have been sustained:

G. POINTS OF ORDER—HOUSE RULE XXI CHRONOLOGICAL LIST

*June 28, 2007*

*H.R. 2829, Financial Services and General Government Appropriations Act, 2008*

A point of order was raised against Section 106 of the bill, which would have limited funds to the IRS for the purpose of renewing, extending, administering, implementing or enforcing any qualified tax collection contract. Mr. Serrano conceded the point of order. The point of order was sustained, and the provision was stricken from the bill. [110–1, H7352]

*June 13, 2006*

*H.R. 5576, Transportation, Treasury, Housing and Urban Development, the Judiciary, and Related Agencies Appropriations Act, 2007*

A point of order was raised against Section 206 of the bill, which would have limited funds to the IRS and prohibit its ability to provide and tax preparation software or online tools. The chair ruled that the provision was in violation of Rule XXI, clause 2. The point of order was sustained, and the provision was stricken from the bill. [109–2, H3849–3850]

*June 14, 2006*

*H.R. 5576, Transportation, Treasury, Housing and Urban Development, the Judiciary, and Related Agencies Appropriations Act, 2007*

A point of order was raised against an amendment offered by Representative Tiahrt, which would have limited funds to the IRS and prohibit its ability to provide and tax preparation software or online tools. Representative Tiahrt withdrew his amendment. [109–2, H3930]

*May 23, 2006*

*H.R. 5384, Agriculture, Rural Development, Food and Drug Administration, and Related Agencies Appropriations Act, 2007*

A point of order was raised against an amendment offered by Representative DeLauro, which would have increased the bill's appropriation for waste and water grant programs by \$689 million and paid for this increase by reducing the size of the tax cut for those making over one million dollars.

The chair ruled that the provision proposes to change existing law and constitutes legislation on an appropriations bill and, therefore, violates clause 2 of Rule XXI. The point of order was sustained, and the amendment was not in order. [109–2, H3063]

*May 19, 2006*

*H.R. 5385, Military Construction and Veterans Affairs and Related Agencies Appropriations Act, 2007*

Points of order were raised against three amendments offered by Representatives Edwards, Farr, and Obey, which would have raised taxes to offset program funding increases.

The chair ruled that these provisions proposed to change existing law and constituted legislation on an appropriations bill and, therefore, violated clause 2 of Rule XXI. The points of order were sustained, and the amendments were not in order. [109–2, H2922–2931]

*June 30, 2005*

*H.R. 3058, Transportation, Treasury, Housing and Urban Development, the Judiciary, the District of Columbia, and Independent Agencies Appropriations Act, 2006*

A point of order was raised against an amendment offered by Representative Simmons, which would have limited the use of funds to enter into, implement, or provide oversight of contracts between the Secretary of the Treasury, or his designee, and private collection agencies. Representative Simmons withdrew his amendment. [109-1, H3640]

*June 29, 2005*

*H.R. 3058, Transportation, Treasury, Housing and Urban Development, the Judiciary, the District of Columbia, and Independent Agencies Appropriations Act, 2006*

A point of order was raised against section 218 of the bill, which would direct the Secretary of the Treasury to submit to the Committees on Appropriations a report defining currency manipulation and what actions would be construed as another nation manipulating its currency, and describing how statutory provisions addressing currency manipulation by America's trading partners contained in, and relating to, title 22 U.S.C. 5304, 5305, and 286y can be better clarified administratively to provide for improved and more predictable evaluation. The chair ruled that the provision was in violation of Rule XXI, clause 2. The point of order was sustained, and the provision was stricken from the bill. [109-1, H5422]

*June 14, 2005*

*H.R. 2862, Science, State, Justice, Commerce, and Related Agencies Appropriations Act, 2006*

A point of order was raised against an amendment offered by Representative Obey, which would have increased funding for the EDA by \$53 million and paid for this increase by reducing the size of the tax cut for those making over one million dollars.

The chair ruled that the provision proposes to change existing law and constitutes legislation on an appropriations bill and, therefore, violates clause 2 of Rule XXI. The point of order was sustained, and the amendment was not in order. [109-1, H4437]

*May 26, 2005*

*H.R. 2528, Military Quality of Life and Veterans Affairs Appropriations Act, 2006*

A point of order was raised against an amendment offered by Representative Obey, which would have increased the bill's appropriation for veterans medical care by \$2.6 billion and paid for this increase by reducing the size of the tax cut for those making over one million dollars. The chair ruled that the provision proposes to change existing law and constitutes legislation on an appropriations bill and, therefore, violates clause 2 of Rule XXI. The point of order was sustained, and the amendment was not in order. [109-1, H4106]

May 19, 2005

*H.R. 2361, Department of the Interior, Environment, and Related Agencies Appropriations Act, 2006*

A point of order was raised against an amendment offered by Representative Obey, which would have increased the bill's appropriation for the Clean Water State Revolving Fund by \$500,000 and paid for this increase by reducing the size of the tax cut for those making over one million dollars.

The chair ruled that the provision proposes to change existing law and constitutes legislation on an appropriations bill and, therefore, violates clause 2 of Rule XXI. The point of order was sustained, and the amendment was not in order. [109-1, H3640]

May 17, 2005

*H.R. 2360, Department of Homeland Security Appropriations Act, 2006*

A point of order was raised against an amendment offered by Representative Obey, which would have increased the bill's appropriation for Customs and Border Protection and paid for this increase by reducing the size of the tax cut for those making over one million dollars.

The chair ruled that the provision proposes to change existing law and constitutes legislation on an appropriations bill and, therefore, violates clause 2 of Rule XXI. The point of order was sustained, and the amendment was not in order. [109-1, H3398]

September 14, 2004

*H.R. 5025, Transportation, Treasury, and Independent Agencies Appropriations Act, 2005*

A point of order was raised against section 644 of the bill, which would have amended section 6402 of the Internal Revenue Code of 1986 by adding a new subsection that allows for the offset of federal tax refunds to collect delinquent state unemployment compensation overpayments. The chair ruled that the provision was in violation of Rule XXI, clause 2. The point of order was sustained, and the provision was stricken from the bill. [108-2, H7176]

September 14, 2004

*H.R. 5025, Transportation, Treasury, and Independent Agencies Appropriations Act, 2005*

A point of order was raised against section 643 of the bill, which would have amended section 453(j) of the Social Security Act to allow access to data in the National Directory of New Hires for use in collecting delinquent non-tax federal debt. The chair ruled that the provision was in violation of Rule XXI, clause 2. The point of order was sustained, and the provision was stricken from the bill. [108-2, H7176]

September 14, 2004

*H.R. 5025, Transportation, Treasury, and Independent Agencies Appropriations Act, 2005*

A point of order was raised against section 642 of the bill, which would have amended Title 31 of the U.S. Code to allow the Federal Government to collect debts that are more than 10 years old by withholding federal tax refunds or garnishing Social Security benefits. The chair ruled that the provision was in violation of Rule XXI, clause 2. The point of order was sustained, and the provision was stricken from the bill. [108–2, H7176]

September 9, 2004

*H.R. 5006, Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2005*

A point of order was raised against an amendment offered by Representative Brown (OH), which would have stopped the increase of Part B Medicare premiums, effectively leaving them at their current dollar amount. The chair ruled that the provision would provide new budget authority in excess of the suballocation provided by the Appropriations Committee, and therefore violated section 302(f) of the Congressional Budget Act of 1974. The point of order was sustained, and the amendment was not in order. [108–2, H6945]

September 8, 2004

*H.R. 5006, Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2005*

A point of order was raised against section 219(b) of the bill, which created a Medicare claims processing fee for duplicative or incorrect claims for Medicare Part A or B services. The chair ruled that the provision was in violation of Rule XXI. The point of order was conceded, sustained, and the provision was stricken from the bill. [108–2, H6836]

June 18, 2004

*H.R. 4567, Department of Homeland Security Appropriations Act, 2005*

A point of order was raised against an amendment offered by Representative Sherman, which would have limited the funds made available in this Act for processing the importation of any article which is the product of Iran. The chair ruled that the provision was in violation of clause 5(a) of Rule XXI. The point of order was sustained, and the amendment was not in order. [108–2, p. H4551]

July 10, 2003

*H.R. 2660, Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2004*

A point of order was raised against section 217(B) of the bill, which created a Medicare Claims Processing fee. An October 1, 2003, requirement assured a policy for providers to submit all Medicare claims electronically. Since most electronic billing systems eliminate inaccurate and duplicate claims, and because current law provided the proper small business exemption, the user fee was unnecessary. The chair ruled that the provision was in violation of Rule XXI, clause 2(b). The point of order was conceded, sustained, and the provision was stricken from the bill. [108–1, p. H6560]

July 10, 2003

*H.R. 2660 Departments of Labor, Health and Human Services, and Education, and Related Agencies Appropriations Act, 2004*

A point of order was raised against an amendment offered by Representative Obey, which would have provided a 1-percentage add-on to the Federal assistance to every State for their Medicaid programs. This would have been paid for through a reduction in the size of the tax cut for persons who make more than \$1 million a year. The chair ruled that the amendment constituted legislation in violation of Rule XXI, clause 2(c), and in addition, constituted a tax measure in violation of Rule XXI, clause 5(a). The point of order was conceded and sustained. [108–1, p. H6547]

July 23, 2003

*H.R. 2799, Departments of Commerce, Justice, and State, the Judiciary, and Related Agencies Appropriations Act, 2004*

A point of order was raised against an amendment offered by Representative Levin, which would forbid expenditure of funds that would be used to negotiate free trade agreements that did not contain certain listed provisions, which imposed new duties that were not required by law and made the appropriations contingent upon the performance of said duties and on successful trade negotiations with other countries. The chair ruled that the provision was in violation of Rule XXI, clause 2. The point of order was sustained. [108–1, p. H7337–7339]

September 4, 2003

*H.R. 2989, Transportation, Treasury, and Independent Agencies Appropriations Act, 2004*

A point of order was raised against portions of section 631 of the bill, which would have amended the Trade Agreements Act of 1979. The provision exempted limitations on procurement. The chair ruled that the provision was in violation of Rule XXI, clause 2(b). The point of order was conceded, sustained and the language was stricken from the bill. [108–1, p. H7913]

September 4, 2003

*H.R. 2989, Transportation, Treasury, and Independent Agencies Appropriations Act, 2004*

A point of order was raised against the contents of Section 164 of the bill, which amended the Buy America requirements for transit capital purchases of steel, iron, manufactured goods, and rolling stock. The chair ruled that these provisions were in violation of Rule XXI. The point of order was conceded, sustained, and the section was stricken from the bill. [108–1, p. H7912–7913]

September 8, 1999

*H.R. 2684, U.S. Departments of Veterans Affairs and Housing and Urban Development Appropriations For 2000*

A point of order was raised against an amendment offered by Representative Edwards, which would have offset an increase in funding for veterans' health care by postponing the implementation of a capital gains tax cut. The chair Ruled that the amendment constituted legislation in violation of Rule XXI, clause 2(c), and, in addition, constituted a tax measure in violation of Rule XXI, clause 5(a). The point of order was sustained, and the amendment ruled not in order. [106–1, p. H 7923]

September 3, 1997

*H.R. 2159, Foreign Operations Appropriations for Fiscal Year 1998*

A point of order was raised against section 539 of the bill, which would have restricted the President's ability to issue an executive order lifting import sanctions against Yugoslavia (Serbia). The Chair ruled that since current law allowed the President to waive the application of certain sanctions, including import prohibitions which affect tariff collections, the provision in question was a tariff measure within the meaning of Rule XXI, clause 5(b). The point of order was sustained, and the provision stricken from the bill. [105–1, p. H 6731]

July 17, 1996

*H.R. 3756, Treasury, Postal Service, and General Government Appropriations Act of 1997*

A point of order was raised against an amendment which prohibited the use of funds by the United States Customs Service to take any action that allowed certain imports into the United States from the People's Republic of China. The point of order was sustained. [104–2, p. H 7708]

May 9, 1995

*H.R. 1361, Coast Guard Authorization*

A point of order was raised against an amendment which increased certain fees for large foreign-flag cruise ships. The Chair ruled that by increasing the fees charged by the Coast Guard for inspecting large foreign-flag cruise ships by an unspecified amount in order to offset a decrease in fees for other vessels, the amendment attenuated the relationship between the amount of the fee

and the cost of the particular government activity for which it was assessed. Therefore the increased fee qualified as a tax or tariff within the meaning of Rule XXI, clause 5(b). The point of order was sustained, and the amendment ruled out of order. [1-4-1, p. H 4593]

*June 15, 1994*

*H.R. 4539, Treasury, Postal Service, and General Government Appropriation for Fiscal Year 1995*

A point of order was raised against section 527 of the bill, which would have amended the HTS to create a new tariff classification. The new classification would have changed the rate of duty on the import of certain fabrics intended for use in the manufacture of hot air balloons, thus having direct impact on customs revenues. The point of order was conceded and sustained, and the provision was stricken from the bill. [103-2, p. H 4531]

*September 16, 1992*

*H.R. 5231, The National Competitiveness Act of 1992*

A point of order was raised against an amendment offered by Representative Walker. The bill was reported solely from the Committee on Science and Technology and amended the Internal Revenue Code to provide, inter alia, changes in the tax treatment of capital gains.

The Chair sustained the point of order without elaboration. [H102- p. H 8621]

*October 23, 1990*

*H.R. 5021, Department of Commerce, Justice and State, the Judiciary and Related Agencies Appropriations Act, 1991*

A point of order was raised against amendment 139 which increased the rate of fees paid to the Securities and Exchange Commission at the time of filing a registration statement. The Chair ruled that since the amendment provided that the increased level of fees would be deposited in the Treasury, the fee involved was in reality a tax and the revenues were to be used to defray general governmental costs. The point of order was conceded and sustained. [101-2, p. H 11412]

*July 13, 1990*

*H.R. 5241, Treasury, Postal Service and General Government Appropriations Act of 1991*

A point of order was raised against section 528 which prohibited that "no funds appropriated" would be used to impose or assess any tax under section 4181 of the Internal Revenue Code relating to the excise tax on the manufacture of firearms. The point of order was conceded and sustained. [101-2, p. H 4692]

*July 13, 1990*

*H.R. 5241, Treasury, Postal Service and General Government Appropriations Act of 1991*

A point of order was raised against section 524 which prohibited the Internal Revenue Service from enforcing rules governing the antidiscrimination rules of the exclusion for employer provided health-care plans (section 89 of the Internal Revenue Code). The point of order was conceded and sustained. [101-2, p. H 4692]

*October 5, 1989*

*H.R. 3299, Omnibus Budget Reconciliation Act of 1989*

A point of order was raised against section 3201 which imposed fees on the filing of certain forms required to be filed annually in connection with maintaining pension and benefit plans. The point of order was sustained with the Chair ruling that the revenue raised funded “general government activity.” [101-1, p. H 6662]

*October 4, 1989*

*H.R. 3299, Omnibus Budget Reconciliation Act of 1989*

A point of order was raised against section 3156 which imposed a “Termination Fee.” Under the provision of the bill, an employer who terminated a pension plan in a standard termination was required to pay a \$200-per-participant fee to the Pension Benefit Guaranty Corporation (PBGC), the Federal insurance agency established to insure defined benefit pension plans against insolvency. The point of order was conceded and sustained. [101-1, p. H 6621]

*October 4, 1989*

*H.R. 3299, Omnibus Budget Reconciliation Act of 1989*

A point of order was raised against section 3131(b) which exempted multi-employer pension plans from the full funding limits of the Internal Revenue Code, section 412(c)(7). This provision directly amended the Internal Revenue Code to allow the deductibility of contributions to a multi-employer pension plan in excess of the full funding limit. The point of order was conceded and sustained. [101-1, p. H 6622]

*October 4, 1989*

*H.R. 3299, Omnibus Budget Reconciliation Act of 1989*

A point of order was raised against section 7002 which imposed an annual fee of \$1 per acre on the holder of Outer Continental Shelf leases. This fee has been designated to offset the costs of ocean related environmental research, assessment, and protection programs. The point of order was sustained with the Chair stating that a provision raising revenue to finance general government functions improperly characterized as a tax within the jurisdiction of Clause 5(b) of Rule XXI. [101-1, p. H 6610]

October 4, 1989

*H.R. 3299, Omnibus Budget Reconciliation Act of 1989*

A point of order was raised against section 7002 which imposed a fee of \$20 per passenger on vessels engaged in U.S. cruise trade or which offer off-shore gambling. The proceeds of this fee were to be deposited in both the Harbor Maintenance Trust Fund and the Treasury's general fund. The point of order was conceded and sustained. [101-1, p. H 6620]

September 30, 1988

*H.R. 4637, Conference Agreement to accompany the Foreign Operations, Export Financing and Related Programs Appropriations Act of 1989*

A point of order was raised against the motion to concur in the Senate amendment No. 176 which provided that S. 2848 (Sanctions Against Iraqi Chemical Weapons Use Act), be added to the bill. The point of order was conceded and sustained. [100-2, p. H 9236]

June 25, 1987

*H.R. 3545, Budget Reconciliation Act of 1987*

A point of order was raised against the section of the bill providing that "all earnings and distributions" from the Enjebi Community Trust Fund, "shall not be subject to any form of Federal, State, or local taxation." The point of order was conceded and sustained. [100-1, p. H 5539-40]

August 1, 1986

*H.R. 5294, Appropriations, Treasury, Postal Service and General Government Appropriations, 1987*

A point of order was raised against section 103 which denied funds to the Internal Revenue Service to impose vesting requirements for qualified pension funds more stringent than 4/40. As a result, legally collectible taxes on employer contributions to such plans would be indefinitely deferred. The point of order was conceded and sustained. [99-2, p. H 5311]

August 1, 1986

*H.R. 5294, Appropriations, Treasury, Postal Service and General Government Appropriations, 1987*

A point of order was raised against section 3 which prohibited the use of funds to implement regulations issued by the Department of the Treasury to implement section 274(d) of the Internal Revenue Code relating to the duty imposed on taxpayers to substantiate deductibility of certain expenses relating to travel, gifts, and entertainment.

The Chair sustained the point of order stating that a limitation otherwise in order under Clause 2(c), of House Rule XXI which "effectively and inherently either preclude[s] the IRS from collecting revenues otherwise due to be [owed] under provision of the Internal Revenue Code or require[s] the collection of revenue not legally due and owing constitutes a tax provision within the meaning of Rule XXI, Clause 5(b)."

The Chair also noted that when the point of order was raised that under the Rule the point of order against the provision could be raised at any point during the consideration of the bill. [99-2, p. H 5310]

*October 24, 1986*

*H.R. 3500, Budget Reconciliation Act of 1985*

A point of order was raised against section 3113. The provision in the reconciliation bill reported from the Budget Committee contained a recommendation from the Committee on Education and Labor to exclude certain interest on obligations to Student Loan Marketing Association from Application of Internal Revenue Code (IRC), section 265 which denies a deduction for certain expenses and interest relating to the production of tax-exempt income. The point of order was sustained. [99-1, p. H 5310]

*October 24, 1985*

*H.R. 3500, Budget Reconciliation Act of 1985*

A point of order was raised against section 6701 which had been reported from the Committee on the Budget containing a recommendation of the Committee on Merchant Marine and Fisheries. Section 6701 expanded tax benefits available to ship owners through the "capital construction fund" (section 7518 of the IRC), by permitting repatriation of foreign-source income to avoid U.S. taxes and expanding the definition of vessels eligible to establish such tax-exempt funds. [99-1, p. H 9189]

*July 26, 1985*

*H.R. 3036, Appropriations, Treasury, Postal Service, and General Government Appropriation, 1986*

A point of order was raised against section 106 which prohibited the use of funds to implement or enforce regulations imposing or collecting a tax on the interest deferral from entrance or accommodation fees paid by elderly residents of continuing care facilities (section 7872 of the Internal Revenue Code). The Chair sustained the point of order against the provision as a tax provision within the meaning of House Rule XXI, Clause 5(b). [99-1, p. H 6418]

*July 11, 1985*

*H.R. 1555, International Security and Development Act of 1985*

A point of order was raised against section 1208, which denied trade benefits to Afghanistan, provided for the denial of most favored nation status to Afghanistan and denied trade credits to Afghanistan. The point of order was conceded and sustained. [99-1, p. H 5489]

*June 4, 1985*

*H.R. 1460, Anti-Apartheid Act of 1985*

A point of order was raised against an amendment to prohibit the entry of South African Krugerrands or gold coins into the customs territory of the United States unless uniform 5 percent fee

were paid. The point of order was sustained on the grounds that the fee was equivalent to a tariff uniform charge imposed at ports of entry with proceeds deposited in the Treasury. [99-1, p. H 3762]

*September 12, 1984*

*H.R. 5798, conference report to accompany the Appropriations, Treasury, Postal Service, Executive Office of the President and certain independent agencies Appropriation, 1985*

A point of order was raised against a Senate amendment, No. 92 which amended the existing customs law under the Tariff Act of 1930 with respect to seizures and forfeitures of property by the Customs Service. The point of order was conceded and sustained. [98-2, p. H 9407]

*September 12, 1984*

*H.R. 5798, conference report to accompany the Appropriations, Treasury, Postal Service, Executive Office of the President and certain independent agencies Appropriation, 1985*

A point of order was raised against a Senate amendment, No. 26 which amended the tariff schedule of the United States (TSUS) to provide duty-free importation of a telescope for the University of Arizona. The point of order was conceded and sustained. [98-2, p. H9396]

*September 12, 1984*

*H.R. 5798, conference report to accompany the, Treasury, Postal Service, Executive Office of the President and certain independent agencies, 1985*

A point of order was raised against a Senate amendment, No. 24 which provided that "none of the funds appropriated by this act or any other act" shall be used to impose or assess the manufacturer's excise tax on sporting goods. The point of order specifically stated that the term "tax" and "tariff" under House Rule XXI, Clause 5(b), included provisions such as these contained in the amendment which would result less revenue spent than under the operation of existing law. The point of order was conceded and sustained. [98-2, p. H 9395-9396]

*October 27, 1983*

*H.R. 4139, conference report to accompany the Treasury, Postal Service, Executive Office of the President and certain independent agencies, 1984*

The Chair sustained a point of order against section 511 which would have prohibited the Customs Service from enforcing a provision of law permitting agricultural products to enter the United States duty-free under the CBI. The Chair ruled that the effect of the provision was to cause duties on certain imports to be imposed where none is required and to require collections of revenue contrary to existing tariff laws and that, as a result, section 511 was a tariff provision rather than a limitation of appropriated funds. [98-1, p. H 8717]

September 21, 1983

*H.R. 1036, Community Renewal Employment Act*

The Chair sustained a point of order against a motion to recommit a bill to a committee without jurisdiction over revenue measures (the Committee on Education and Labor), and to report the bill back to the House with tax provisions relating to "enterprise zones." The motion was ruled to violate House Rule XVI, Clause 7, and House Rule XXI Clause 5(b). [98-1, p. H 7244]

H. RESTRICTIONS ON "FEDERAL INCOME TAX RATE INCREASES"

House Rule XXI, clause 5(b) requires a supermajority 3/5 vote for any bill containing a prospective Federal income tax rate increase and clause 5(c) prohibits retroactive Federal income tax rate increases.

The wording of the Rule and its legislative history make it clear that the Rule applies only to increases in specific statutory rates in the Internal Revenue Code and not to provisions merely because they raise revenue or otherwise modify the income tax base.

**Appendix II. Historical Note**

The Committee on Ways and Means was first established as an ad hoc committee in the first session of the First Congress, on July 24, 1789.<sup>3</sup> Representative Fitzsimons, from Pennsylvania, in commenting on the report of a select committee concerning appropriations and revenues, pointed out the desirability of having a committee to review the expenditure needs of the Government and the resources available, as follows:

The finances of America have frequently been mentioned in this House as being very inadequate to the demands. I have ever been of a different opinion, and do believe that the funds of this country, if properly drawn into operation, will be equal to every claim. The estimate of supplies necessary for the current year appears very great from a report on your table, and which report has found its way into the public newspapers. I said on a former occasion, and I repeat it now, notwithstanding what is set forth in the estimate, that a revenue of \$3 million in specie, will enable us to provide every supply necessary to support the Government, and pay the interest and installments on the foreign and domestic debt. If we wish to have more particular information on these points, we ought to appoint a Committee on Ways and Means, to whom, among other things, the estimate of supplies may be referred, and this ought to be done speedily, if we mean to do it this session.<sup>4</sup>

After discussion, the motion was agreed to and a committee consisting of one Member from each State (North Carolina and Rhode Island had not yet ratified the Constitution) was appointed as follows: Messrs. Fitzsimons (Pennsylvania), Vining (Delaware), Livermore (New Hampshire), Cadwalader (New Jersey), Laurance (New York), Wadsworth (Connecticut), Jackson (Georgia), Gerry (Massa-

<sup>3</sup> 1 Cong. Rec. 696

<sup>4</sup> 1 Cong. Rec. 696

chusetts), Smith (Maryland), Smith (South Carolina), and Madison (Virginia).

While there does not appear to be any direct relationship, it is interesting to note that the appointment of this ad hoc committee came within a few weeks after the House, in Committee of the Whole, had spent a good part of the months of April, May, and June in wrestling with the details involved in writing bills for laying a duty on goods, wares, and merchandises imported into the United States and for imposing duties on tonnage. Tariffs, of course, became a prime revenue source for the new government.

However, the results of this ad hoc committee are not clear. It existed for a period of only 8 weeks, being dissolved on September 17, 1789, with the following order:

That the Committee on Ways and Means be discharged from further proceeding on the business referred to them, and that it be referred to the Secretary of the Treasury to report thereon.<sup>5</sup>

It has also been suggested that the Committee was dissolved because Alexander Hamilton had become Secretary of the newly created U.S. Department of the Treasury, and thus it was presumed that the U.S. Department of the Treasury could provide the necessary machinery for developing information which would be needed. During the next 6 years there was no Committee on Ways and Means or any other standing committee for the examination of estimates. Rather, ad hoc committees were appointed to draw up particular pieces of legislation on the basis of decisions made in the Committee of the Whole House. On November 13, 1794, a Rule was adopted providing that: All proceedings touching appropriations of money shall be first moved and discussed in a Committee on the Whole House.<sup>6</sup>

Historians have suggested that, during the next Congress, the House was determined to curtail Secretary Hamilton's influence by first setting up a Committee on Ways and Means and requiring that Committee to submit a report on appropriations and revenue measures before consideration in the Committee of the Whole House. It was also said that this Committee on Ways and Means was put on a more or less standing basis since such a committee appeared at some point in every Congress until it was made a permanent committee.

In the first session of the 7th Congress, Tuesday, December 8, 1801, a resolution was adopted as follows:

*Resolved*, That a standing Committee on Ways and Means be appointed, whose duty it shall be to take into consideration all such reports of the Treasury Department, and all such propositions, relative to the revenue as may be referred to them by the House; to inquire into the state of the public debt, of the revenue, and of the expenditures; and to report, from time to time, their opinion thereon.<sup>7</sup>

The following Members were appointed: Messrs. Randolph (Virginia), Griswold (Connecticut), Smith (Vermont), Bayard (Dela-

<sup>5</sup> 1 Cong. Rec. 930

<sup>6</sup> 3 Cong. Rec. 881

<sup>7</sup> Cong. Rec. 312

ware), Smilie (Pennsylvania), Read (Massachusetts), Nicholson (Maryland), Van Rensselaer (New York), Dickson (Tennessee).

On Thursday, January 7, 1802, the House agreed to standing Rules which, among other things, provided for standing committees, including the Committee on Ways and Means. The relevant part of the Rules in this respect read as follows:

A Committee on Ways and Means, to consist of seven Members;<sup>8</sup>

\* \* \* \* \*

It shall be the duty of the said Committee on Ways and Means to take into consideration all such reports of the U.S. Department of the Treasury, and all such propositions relative to the revenue, as may be referred to them by the House; to inquire into the state of the public debt, of the revenue, and of the expenditures, and to report, from time to time, their opinion thereon; to examine into the state of the several public departments, and particularly into the laws making appropriations of moneys, and to report whether the moneys have been disbursed conformably with such laws; and also to report, from time to time, such provisions and arrangements, as may be necessary to add to the economy of the departments, and the accountability of their officers.<sup>9</sup>

It has been said that the jurisdiction of the Committee was so broad in the early 19th century that one historian described it as follows:

It seemed like an Atlas bearing upon its shoulders all the business of the House.<sup>10</sup> The jurisdiction of the Committee remained essentially the same until 1865 when the control over appropriations was transferred to a newly created Committee on Appropriations and another part of its jurisdiction was given to a newly created Committee on Banking and Currency. This action followed rather extended discussion in the House, too lengthy to review here.

During the course of that discussion, however, the following observations are of some historical interest. Representative Cox, who was handling the motion to divide the Committee, presented a detailed description of the varied and heavy duties which had fallen on the Committee over the years. He observed:

And yet, sir, powerful as the Committee is constituted, even their powers of endurance, physical and mental, are not adequate to the great duty which has been imposed by the emergencies of this historic time. It is an old adage, that whoso wanteth rest will also want of might; and even an Olympian would faint and flag if the burden of Atlas is not relieved by the broad shoulders of Hercules.

He continued:

<sup>8</sup> Cong. Rec. 412

<sup>9</sup> Cong. Rec. 412

<sup>10</sup> Alexander, De Alva Stanwood. *History and Procedure of the House of Representatives*. 1916

I might give here a detailed statement of the amount of business thrown upon that Committee since the commencement of the war. But I prefer to append it to my remarks. Whereas before the war we scarcely expended more than \$70 million a year, now, during the five sessions of the last two Congresses, there has been an average appropriation of at least \$800 million per session. The statement which I hold in my hand shows that during the first and extra session of the 37th Congress there came appropriation bills from the Committee on Ways and Means amounting to \$226,691,457.99. I say nothing now of the loan and other fiscal bills emanating from that Committee . . . During the present session I suppose it would be a fair estimate to take the appropriations of the last session of the 37th Congress, say \$900 million.

These are appropriation bills alone. They are stupendous, and but poorly symbolize the immense labors which the internal revenue, tariff, and loan bills imposed on the Committee . . . And this business of appropriations is perhaps not one-half of the labor of the Committee. There are various and important matters upon which they act, but upon which they never report. Their duties comprehend all the varied interests of the United States; every element and branch of industry, and every dollar or dime of value. They are connected with taxation, tariffs, banking, loan bills, and ramify to every fiber of the body-politic. All the springs of wealth and labor are more or less influenced by the action of this Committee. Their responsibility is immense, and their control almost imperial over the necessities, comforts, homes, hopes, and destinies of the people. All the values of the United States, which in the census of 1860 (page 194) amount to nearly \$17 billion, or, to be exact, \$16,159,616,068, are affected by the action of that Committee, even before their action is approved by the House. Those values fluctuate whenever the head of the Committee on Ways and Means rises in his place and proposes a measure. The price of every article we use trembles when he proposes a gold bill or a loan bill, or any bill to tax directly or indirectly . . . the interests connected with these economical questions are of all questions those most momentous for the future. Parties, statesmanship, union, stability, all depend upon the manner in which these questions are dealt with.<sup>11</sup>

Representative Morrill (who was subsequently appointed chairman of the Committee on Ways and Means in the succeeding Congress, and who still later became chairman of the Senate Committee on Finance after he became a Senator) observed as follows:

I am entirely indifferent as to the disposition which shall be made of this subject by the House. So far as I am myself concerned, I have never sought any position upon any committee from the present or any other Speaker of the House, and probably never shall. I have no disposition to

<sup>11</sup> 39 Cong. Rec. 1312

press myself hereafter for any position. In relation to the proposed division of the Committee on Ways and Means, the only doubt that I have is the one expressed by my colleague on that Committee, Representative Stevens, in regard to the separation of the questions of revenue from those relating to appropriations. In ordinary times of peace I should deem it almost indispensable and entirely within their power that this Committee should have the control of both subjects, in order that they might make both ends meet, that is, to provide a sufficient revenue for the expenditures. That reason applies now with greater force; but it may be that the Committee is overworked. It is true that for the last 3 or 4 years the labors of the Committee on Ways and Means have been incessant, they have labored not only days but nights; not only weekends but Sundays. If gentlemen suppose that the Committee have permitted some appropriations to be reported which should not have been permitted they little understand how much has been resisted.<sup>12</sup>

The influence the Committee came not only from the nature of its jurisdiction but also because for many years the chairman of the Committee was also ad hoc majority Floor leader of the House.

When the revolt against Speaker Cannon occurred in 1910, and the Speaker's powers to appoint the Members of committees were curtailed, the Majority Members on the Committee on Ways and Means became the Committee on Committees. Subsequently, this power was disbursed to the respective party caucuses, beginning in the 94th Congress.

Throughout its history, many famous Americans have served on the Committee on Ways and Means. The long and distinguished list includes 8 Presidents of the United States, 8 Vice Presidents, four Justices of the Supreme Court, 34 Cabinet members, and quite interestingly, 21 Speakers of the House of Representatives. This latter figure represents nearly one-half of the 51 Speakers who have served since 1789 through the end of the 113th Congress. See the alphabetical list which follows for names.

*Major positions held by former members of the Committee on Ways and Means*

President of the United States:

George H. W. Bush, Texas  
 Millard Fillmore, New York  
 James A. Garfield, Ohio  
 Andrew Jackson, Tennessee  
 James Madison, Virginia  
 William McKinley, Jr., Ohio  
 James K. Polk, Tennessee  
 John Tyler, Virginia

Vice President of the United States:

John C. Breckinridge, Kentucky  
 George H. W. Bush, Texas  
 Charles Curtis, Kansas  
 Millard Fillmore, New York

<sup>12</sup>39 Cong. Rec. 1316

John N. Garner, Texas  
 Elbridge Gerry, Massachusetts  
 Richard M. Johnson, Kentucky  
 John Tyler, Virginia  
 Justice of the Supreme Court:  
 Philip P. Barbour, Virginia  
 Joseph McKenna, California  
 John McKinley, Alabama  
 Fred M. Vinson, Kentucky (Chief Justice)  
 Speaker of the House of Representatives:  
 Nathaniel P. Banks, Massachusetts  
 Philip P. Barbour, Virginia  
 James G. Blaine, Maine  
 John G. Carlisle, Kentucky  
 Langdon Cheves, South Carolina  
 James B. (Champ) Clark, Missouri  
 Howell Cobb, Georgia  
 Charles F. Crisp, Georgia  
 John N. Garner, Texas  
 John W. Jones, Virginia  
 Michael C. Kerr, Indiana  
 Nicholas Longworth, Ohio  
 John W. McCormack, Massachusetts  
 James K. Polk, Tennessee  
 Henry T. Rainey, Illinois  
 Samuel J. Randall, Pennsylvania  
 Thomas B. Reed, Maine  
 Theodore Sedgwick, Massachusetts  
 Andrew Stevenson, Virginia  
 John W. Taylor, New York  
 Robert C. Winthrop, Massachusetts  
 Secretary of State:  
 James G. Blaine, Maine  
 William J. Bryan, Nebraska  
 Cordell Hull, Tennessee<sup>2</sup>  
 Louis McLean, Delaware  
 John Sherman, Ohio  
 Secretary of the Treasury:  
 George W. Campbell, Tennessee  
 John G. Carlisle, Kentucky  
 Howell Cobb, Georgia  
 Thomas Corwin, Ohio  
 Charles Foster, Ohio  
 Albert Gallatin, Pennsylvania  
 Samuel D. Ingham, Pennsylvania  
 Louis McLean, Delaware  
 Ogden L. Mills, New York  
 John Sherman, Ohio  
 Philip F. Thomas, Maryland  
 Fred M. Vinson, Kentucky  
 Attorney General:  
 James P. McGranery, Pennsylvania  
 Joseph McKenna, California  
 A. Mitchell Palmer, Pennsylvania  
 Caesar A. Rodney, Delaware

Secretary of the Interior:  
 Rogers C. B. Morton, Maryland  
 Jacob Thompson, Mississippi  
 Secretary of Agriculture:  
 Clinton P. Anderson, New Mexico  
 Secretary of Commerce and Labor:  
 Victor H. Metcalf, California  
 Secretary of Commerce:  
 Rogers C. B. Morton, Maryland  
 Postmaster General:  
 Samuel D. Hubbard, Connecticut  
 Cave Johnson, Tennessee  
 Horace Maynard, Tennessee  
 William L. Wilson, West Virginia  
 Secretary of the Navy:  
 Thomas W. Gilder, Virginia  
 Hilary A. Herbert, Alabama  
 Victor H. Metcalf, California  
 Claude A. Swanson, Virginia

### Appendix III. Statistical Review of the Activities of the Committee on Ways and Means

#### A. NUMBER OF BILLS AND RESOLUTIONS REFERRED TO THE COMMITTEE

During the 113th Congress a total of 1,330 bills were referred to the Committee, representing 8.7 percent of all the public bills introduced in the House of Representatives.

The following table gives a more complete statistical review since 1967.

TABLE 1—NUMBER OF BILLS AND RESOLUTIONS REFERRED TO THE COMMITTEE 90TH THROUGH  
 113TH CONGRESS

	Introduced in House	Referred to Committee	Percentage
90th Congress .....	24,227	3,806	15.7
91st Congress .....	23,575	3,442	14.6
92nd Congress .....	20,458	3,157	15.4
93rd Congress .....	21,096	3,370	16
94th Congress .....	19,371	3,747	19.3
95th Congress .....	17,800	3,922	22
96th Congress .....	10,196	2,337	22.9
97th Congress .....	9,909	2,377	26.4
98th Congress .....	8,104	1,904	23.5
99th Congress .....	7,522	1,568	20.8
100th Congress .....	7,043	1,419	22.1
101st Congress .....	7,640	1,737	22.7
102nd Congress .....	7,771	1,972	25.4
103rd Congress .....	6,645	1,496	22.5
104th Congress .....	5,329	1,071	20.1
105th Congress .....	5,976	1,509	25.2
106th Congress .....	6,942	1,762	25.3
107th Congress .....	7,029	1,941	27.6
108th Congress .....	6,953	1,541	22.2
109th Congress .....	8,152	2,152	26.4
110th Congress .....	9,319	2,386	25.6
111th Congress .....	8,780	1,764	20.1
112th Congress .....	7,842	2,581	32.9
113th Congress .....	15,908	1,380	8.7

## B. PUBLIC HEARINGS

During the 113th Congress, the Committee on Ways and Means along with its six Subcommittees held numerous public hearings. Many of these hearings dealt with broad subject matter including the President's fiscal year 2013 budget proposals, tax reform, health and Social Security issues, and trade policy.

As the statistics below indicate, during the 113th Congress, the full Committee and its six Subcommittees held public hearings aggregating a total of 79, during which time 318 witnesses testified. There was one field hearing.

The following table specifies the statistical data on the number of days and witnesses on each of the subjects covered by public hearings in the full Committee during the 113th Congress.

TABLE 2—PUBLIC HEARINGS CONDUCTED BY THE FULL COMMITTEE ON WAYS AND MEANS

Subject and Date	Number of—	
	Days	Witnesses
2013:		
Debt Limit, January 22 .....	1	4
Tax Reform and Charitable Contributions, February 14 .....	1	41
Tax Reform and Tax Provisions Affecting State and Local Governments, March 19 .....	1	4
President's Fiscal Year 2014 Budget Proposal with U.S. Department of the Treasury Secretary Jacob J. Lew, April 11 .....	1	1
President's Fiscal Year 2014 Budget Proposal with U.S. Department of Health and Human Services Secretary Kathleen Sebelius, April 12 .....	1	1
Tax Reform and Residential Real Estate, April 25 .....	1	9
Internal Revenue Service Targeting Conservative Groups, May 17 .....	1	2
Organizations Targeted by Internal Revenue Service for Their Personal Beliefs, June 4 .....	1	6
Tax Reform: Tax Havens, Base Erosion and Profit-Shifting, June 13 .....	1	3
Status of Internal Revenue Service's Review of Taxpayer Targeting Practices, June 27 .....	1	1
President Obama's Trade Policy Agenda with U.S. Trade Representative Michael Froman, July 18 .....	1	1
Status of the Affordable Care Act Implementation, August 1 .....	1	2
Status of the Affordable Care Act Implementation, October 29 .....	1	1
2014:		
Impact of the Employer Mandate's Definition of Full-time Employee on Jobs and Opportunities, January 28 .....	1	5
President's Fiscal Year 2015 Budget Proposal with U.S. Department of the Treasury Secretary Jacob J. Lew, March 6 .....	1	1
President's Fiscal Year 2015 Budget Proposal with U.S. Department of Health and Human Services Secretary Kathleen Sebelius, March 12 .....	1	1
President Obama's Trade Policy Agenda with U.S. Trade Representative Michael Froman, April 3 .....	1	1
Tax Reform Hearing on the Benefits of Permanent Tax Policy for America's Job Creators, April 8 .....	1	5
Hearing with IRS Commissioner John Koskinen, June 20 .....	1	1
Total for 113th Congress .....	19	90

The six Subcommittees of the Committee on Ways and Means were also very active in conducting public hearings during the 113th Congress. The following table specifies in detail the number of days and witnesses for each of the Subcommittees.

TABLE 3—PUBLIC HEARINGS CONDUCTED BY THE SUBCOMMITTEES OF THE COMMITTEE ON WAYS AND MEANS

Subject and Date	Number of—	
	Days	Witnesses
<b>SUBCOMMITTEE ON SOCIAL SECURITY</b>		
2013:		
Financing Challenges Facing the Social Security Disability Insurance Program, March 14 .....	1	2
Challenges of Achieving Fair and Consistent Disability Decisions, March 20 .....	1	5
The President's and Other Bipartisan Entitlement Reform Proposals, April 18 .....	1	5
The Challenges Facing the Next Commissioner of Social Security, April 26 .....	1	2
The President's and Other Bipartisan Entitlement Reform Proposals, May 23 .....	1	6
How Social Security Protects the Benefits of Those Who Cannot Protect Themselves, June 5 ....	1	3
Encouraging Work Through the Social Security Disability Insurance Program, June 19 .....	1	6
Social Security Disability Fraud Conspiracy in Puerto Rico, September 19 .....	1	2
2014:		
Social Security Disability Fraud Scheme in New York, January 16 .....	1	2
Preventing Disability Scams, February 26 .....	1	4
What Workers Need to Know About Social Security as They Plan for Their Retirement, July 29 .....	1	6
Total for 113th Congress .....	11	43
<b>SUBCOMMITTEE ON TRADE</b>		
2013:		
U.S.-India Trade Relations: Opportunities and Challenges April 9 .....	1	5
U.S.-EU Trade and Investment Partnership Negotiations May 16 .....	1	4
U.S.-Brazil Trade and Investment Relationship: Opportunities and Challenges June 12 .....	1	4
2014:		
Trade Implications of U.S. Energy Policy and the Export of Liquefied Natural Gas (LNG) April 9 .....	1	4
Advancing the U.S. Trade Agenda: Benefits of Expanding U.S. Agriculture Trade and Eliminating Barriers to U.S. Exports June 11 .....	1	5
Advancing the U.S. Trade Agenda: The World Trade Organization July 16 .....	1	1
Advancing the U.S. Trade Agenda: Trade with Africa and the African Growth and Opportunity Act, July 29 .....	1	3
Total for 113th Congress .....	7	26
<b>SUBCOMMITTEE ON HEALTH</b>		
2013:		
Examining Traditional Medicare's Benefit Design, February 26 .....	1	3
MedPAC's Annual March Report to Congress, March 15 .....	1	1
Developing a Viable Medicare Physician Payment Policy, May 7 .....	1	5
The President's and Other Bipartisan Proposals to Reform Medicare, May 21 .....	1	3
The President's and Other Bipartisan Proposals to Reform Medicare Post-Acute Care Payments, June 14 .....	1	2
2013 Medicare Trustees Report, June 20 .....	1	2
Delay of the Employer Mandate, July 10 .....	1	6
Second Hearing on the Delay of the Employer Mandate Penalties and Reporting Requirements, July 17 .....	1	1
Challenges of the Affordable Care Act, December 4 .....	1	4
2014:		
Treasury Department's Final Employer Mandate and Employer Reporting Requirements Regulations, April 8 .....	1	1
Ideas to Improve Medicare Oversight to Reduce Waste, Fraud and Abuse, April 30 .....	1	3
Current Hospital Issues in the Medicare Program, May 20 .....	1	6
Verification of Income and Insurance Information Under the Affordable Care Act, June 10 .....	1	5
MedPAC's June Report to Congress, June 18 .....	1	1
Future of Medicare Advantage Health Plans, July 24 .....	1	4
Status of the Affordable Care Act Implementation, September 10 .....	1	2
Total for 113th Congress .....	16	49
<b>SUBCOMMITTEE ON OVERSIGHT</b>		
2013:		
Tax-Related Provisions in the President's Health Care Law, March 5 .....	1	7
Examining the Government's Ability to Continue Operations When at the Statutory Debt Limit, April 10 .....	1	5
Internal Revenue Service Operations and the 2013 Tax Return Filing Season, April 25 .....	1	1

TABLE 3—PUBLIC HEARINGS CONDUCTED BY THE SUBCOMMITTEES OF THE COMMITTEE ON WAYS AND MEANS—Continued

Subject and Date	Number of—	
	Days	Witnesses
Internal Revenue Service's Colleges and Universities Compliance Project, May 8 .....	1	1
Internal Revenue Service's Exempt Organizations Division Post-TIGTA Audit, September 18 .....	1	1
2014:		
Hearing with IRS Commissioner Koskinen, February 5 .....	1	1
Internal Revenue Service Operations and the 2014 Tax Return Filing Season, May 7 .....	1	1
Verification of Income and Insurance Information Under the Affordable Care Act, June 10 .....	1	5
Integrity of the Affordable Care Act's Premium Tax Credit, July 23 .....	1	1
Total for 113th Congress .....	9	23
SUBCOMMITTEE ON HUMAN RESOURCES		
2013:		
Increasing Adoptions from Foster Care, February 27 .....	1	4
Chairman Reichert Announces Hearing on Waiving Work Requirements in the TANF Program, February 28 .....	1	5
Implementation of 2012 Unemployment Insurance Reforms, April 16 .....	1	5
Letting Kids Be Kids: Balancing Safety with Opportunity for Foster Youth, May 9 .....	1	5
Reviewing How Today's Fragmented Welfare System Fails to Lift Up Poor Families June 18 .....	1	5
Evaluating Efforts to Help Families Support their Children and Escape Poverty, July 17 .....	1	5
Improving the Safety Net to Ensure Families Receive Real Help July 31 .....	1	4
Ending Cash for Convicts and Other Ways to Improve the Integrity of the UI Program September 11 .....	1	5
Preventing and Addressing Sex Trafficking of Youth in Foster Care October 23 .....	1	10
2014:		
Field Hearing on Efforts to Prevent and Address Child Sex Trafficking in Washington State, February 19 .....	1	5
Caring for Our Kids: Are We Overmedicating Children in Foster Care?, May 29 .....	1	5
Subsidized Job Programs and their Effectiveness in Helping Families Go to Work and Escape Poverty, July 30 .....	1	4
Social Impact Bonds: Can They Help Government Achieve Better Results for Families in Need?, September 9 .....	1	5
Total for 113th Congress .....	13	67
SUBCOMMITTEE ON SELECT REVENUE MEASURES		
2013:		
Financial Products Tax Reform Discussion Draft, March 20 .....	1	5
Small Business and Pass-Through Entity Tax Reform Discussion Draft, May 15 .....	1	4
2014:		
Dynamic Analysis of the Tax Reform Act of 2014, July 30 .....	1	6
Private Employer Defined Benefit Pension Plans, September 17 .....	1	5
Total for 113th Congress .....	4	20

### C. MARKUP SESSIONS

With respect to markup or business sessions during the 113th Congress, the full Committee held such sessions on 6 working days.

### D. NUMBER AND FINAL STATUS OF BILLS REPORTED FROM THE COMMITTEE ON WAYS AND MEANS IN THE 113TH CONGRESS

During the 113th Congress, the Committee reported to the House a total of 25 bills favorably. There were 66 bills containing provisions within the purview of the Committee that were passed by the House; 18 were enacted into law. This is not indicative of the total number of bills considered by the Committee.

## Appendix IV. Chairmen of the Committee on Ways and Means and Membership of the Committee from the 1st through the 113th Congresses

### A. CHAIRMEN OF THE COMMITTEE ON WAYS AND MEANS, 1789 TO PRESENT

Name	State	Party	Term of Service
Thomas Fitzsimons	Pennsylvania	Federalist	1789.
William L. Smith	South Carolina	Federalist	1794 to 1797.
Robert G. Harper	South Carolina	Federalist	1797 to 1800.
Roger Griswold	Connecticut	Federalist	1800 to 1801.
John Randolph	Virginia	Jeffersonian Republican	1801 to 1805, 1827.
Joseph Clay	Pennsylvania	Jeffersonian Republican	1805 to 1807.
George W. Campbell	Tennessee	Jeffersonian Republican	1807 to 1809.
John W. Eppes	Virginia	Jeffersonian Republican	1809 to 1811.
Ezekiel Bacon	Massachusetts	Jeffersonian Republican	1811 to 1812.
Langdon Cheves	South Carolina	Jeffersonian Republican	1812 to 1813.
John W. Eppes	Virginia	Jeffersonian Republican	1813 to 1815.
William Lowndes	South Carolina	Jeffersonian Republican	1815 to 1818.
Samuel Smith	Maryland	Jeffersonian Republican	1818 to 1822.
Louis McLane	Delaware	Jeffersonian Republican	1822 to 1827.
George McDuffie	South Carolina	Democrat	1827 to 1832.
Gulian C. Verplanck	New York	Democrat	1832 to 1833.
James K. Polk	Tennessee	Democrat	1833 to 1835.
C. C. Cambreleng	New York	Democrat	1835 to 1839.
John W. Jones	Virginia	Democrat	1839 to 1841.
Millard Fillmore	New York	Whig	1841 to 1843.
James Iver McKay	North Carolina	Democrat	1843 to 1847.
Samuel F. Vinton	Ohio	Whig	1847 to 1849.
Thomas H. Bayly	Virginia	Democrat	1849 to 1851.
George S. Houston	Alabama	Democrat	1851 to 1855.
Lewis D. Campbell	Ohio	Republican	1855 to 1857.
J. Glancy Jones	Pennsylvania	Democrat	1857 to 1858.
John S. Phelps	Missouri	Democrat	1858 to 1859.
John Sherman	Ohio	Republican	1859 to 1861.
Thaddeus Stevens	Pennsylvania	Republican	1861 to 1865.
Justin S. Morrill	Vermont	Republican	1865 to 1867.
Robert C. Schneck	Ohio	Republican	1867 to 1871.
Samuel D. Hooper	Massachusetts	Republican	1871.
Henry L. Dawes	Massachusetts	Republican	1871 to 1875.
William R. Morrison	Illinois	Democrat	1875 to 1877.
Fernando Wood	New York	Democrat	1877 to 1881.
John R. Tucker	Virginia	Democrat	1881.
William D. Kelley	Pennsylvania	Republican	1881 to 1883.
William R. Morrison	Illinois	Democrat	1883 to 1887.
Roger Q. Mills	Texas	Democrat	1887 to 1889.
William McKinley, Jr	Ohio	Republican	1889 to 1891.
William M. Springer	Illinois	Democrat	1891 to 1893.
William L. Wilson	West Virginia	Democrat	1893 to 1895.
Nelson Dingley, Jr	Maine	Republican	1895 to 1899.
Sereno E. Payne	New York	Republican	1899 to 1911.
Oscar W. Underwood	Alabama	Democrat	1911 to 1915.
Claude Kitchin	North Carolina	Democrat	1915 to 1919.
Joseph W. Fordney	Michigan	Republican	1919 to 1923.
William R. Green	Iowa	Republican	1923 to 1928.
Willis C. Hawley	Oregon	Republican	1929 to 1931.
James W. Collier	Mississippi	Democrat	1931 to 1933.
Robert L. Doughton	North Carolina	Democrat	1933 to 1947, 1949 to 1953.
Harold Knutson	Minnesota	Republican	1947 to 1949.
Daniel A. Reed	New York	Republican	1953 to 1955.
Jere Cooper	Tennessee	Democrat	1955 to 1957.
Wilbur D. Mills	Arkansas	Democrat	1957 to 1975.
Al Ullman	Oregon	Democrat	1975 to 1981.
Dan Rostenkowski	Illinois	Democrat	1981 to 1994.
Sam Gibbons, Acting Chairman	Florida	Democrat	1994 to 1995

Name	State	Party	Term of Service
Bill Archer .....	Texas .....	Republican .....	1995 to 2001.
William W. Thomas .....	California .....	Republican .....	2001 to 2007.
Charles B. Rangel .....	New York .....	Democrat .....	2007 to 2010.
Sander M. Levin, Acting Chairman	Michigan .....	Democrat .....	2010 to 2011.
Dave Camp .....	Michigan .....	Republican .....	2011-

## B. TABLES SHOWING MEMBERSHIP OF THE COMMITTEE

### 1. MEMBERS OF THE COMMITTEE ON WAYS AND MEANS FROM THE 1ST THROUGH THE 113TH CONGRESS, BY STATE

[Beginning with the 104th Congress, Intra-Congress Committee Membership changes are footnoted]

Members	Congress(es)
Alabama:	
John McKinley .....	23
David Hubbard .....	26
Dixon H. Lewis .....	27-28
George S. Houston .....	29-30, 32-33
James F. Dowdell .....	35
Hilary A. Herbert .....	48
Joseph Wheeler .....	53-55
Oscar W. Underwood .....	56, 59-63
Ronnie G. Flippo .....	98-101
Arthur Davis .....	110-111
Arizona:	
J.D. Hayworth .....	105-109
Arkansas:	
James K. Jones .....	48
Clifton R. Breckinridge .....	49-51, 53
William A. Oldfield .....	64-70
Heartsill Ragon .....	70-73
William J. Driver .....	72
Claude A. Fuller .....	73-75
Wilbur D. Mills .....	77-94
Jim Guy Tucker, Jr .....	94
Beryl Anthony, Jr .....	95
Tim Griffin .....	113
California:	
Joseph McKenna .....	51-52
Victor H. Metcalf .....	57-58
James C. Needham .....	58-62
William H. Evans .....	73
Frank H. Buck .....	74-77
Bertrand W. Gearhart .....	76-80
Cecil R. King .....	78-79, 81-90
James B. Utt .....	83, 86-91
James C. Corman .....	90-96
Jerry L. Pettis .....	91-94
William M. Ketchum .....	94-95
Fortney Pete Stark .....	94-112
John H. Rousselot .....	95-97
Robert T. Matsui .....	i 97-104
William M. Thomas .....	98-109
Wally Herger .....	103-112
Xavier Becerra .....	103-
Mike Thompson .....	109-
Devin Nunes .....	ii 109-
Linda Sánchez .....	113-
Colorado:	
Robert W. Bonyng .....	60
Charles B. Timberlake .....	66-72
John A. Carroll .....	81
Donald G. Brotzman .....	92-93

Members	Congress(es)
George H. "Hank" Brown .....	100-101
Scott McInnis .....	106-108
Bob Beauprez .....	109
Connecticut:	
Jeremiah Watson .....	1
Uriah Tracy .....	3
James Hillhouse .....	4
Nathaniel Smith .....	4-5
Joshua Coit .....	5
Roger Griswold .....	5-8
John Davenport .....	8
Jonathon O. Moseley .....	9, 14, 16
Benjamin Tallmadge .....	10-11
Timothy Pitkin .....	12-13, 15
Ralph I. Ingersoll .....	21-22
Samuel D. Hubbard .....	30
James Phelps .....	45-46
Charles A. Russel .....	54-57
Ebenezer J. Hill .....	58-62, 64-65
John Q. Tilson .....	66-68
Antoni N. Sadlak .....	83-85
William R. Cotter .....	94-97
Barbara B. Kennelly .....	98-105
Nancy L. Johnson .....	101-109
John B. Larson .....	109-
Delaware:	
John Vining .....	1
Henry Latimer .....	3
John Patten .....	4
James A. Bayard, Sr .....	5,7
Caesar A. Rodney .....	8
Louis McLane .....	16-19
Florida:	
A. S. Herlong, Jr .....	84-90
Sam M. Gibbons .....	91-104
L. A. "Skip" Bafalis .....	94-97
E. Clay Shaw, Jr .....	100-109
Karen L. Thurman .....	105-107
Mark Foley .....	iii 104-109
Kendrick Meek .....	110-111
Ginny Brown-Waite .....	111
Vern Buchanan .....	112-
Georgia:	
James Jackson .....	1
Abraham Baldwin .....	3-5
Benjamin Taliaferro .....	6
John Milledge .....	7
David Meriwether .....	8-9
William W. Bibb .....	12-13
Joel Abbott .....	15
Joel Crawford .....	15-16
Wiley Thompson .....	17-18
George R. Gilmer .....	20
Richard H. Wilde .....	22-23
George W. Owens .....	24-25
Charles E. Haynes .....	25
Mark A. Cooper .....	26
Absalom H. Chappell .....	28
Seaborn Jones .....	29
Robert Toombs .....	30-31
Alexander H. Stephens .....	31-31, 33
Marshall J. Wellborn .....	31
Howell Cobb .....	34
Martin J. Crawford .....	35-36
Benjamin H. Hill .....	44
Henry R. Harris .....	45, 49
William H. Felton .....	46

Members	Congress(es)
Emory Speer .....	47
James H. Blount .....	48
Henry G. Turner .....	50–54
Charles F. Crisp .....	54
James M. Griggs .....	60–61
William G. Brantley .....	61–62
Charles R. Crisp .....	64–72
Albert S. Camp .....	78–83
Phillip M. Landrum .....	89–94
Ed Jenkins .....	95–102
Wyche Fowler, Jr .....	96–99
John Lewis .....	103–
Mac Collins .....	104–108
John Linder .....	109–111
Tom Price .....	112–
Hawaii:	
Cecil “Cec” Heftel .....	96–99
Illinois:	
Daniel P. Cook .....	19
John A. McClermand .....	37
John Wentworth .....	39
John A. Logan .....	40
Samuel S. Marshall .....	41
Horatio C. Burchard .....	42–45
William R. Morrison .....	44, 46–49
William M. Springer .....	52
Albert J. Hopkins .....	52–57
Henry S. Boutell .....	58–61
Henry T. Rainey .....	62–66, 68–72
John A. Sterling .....	65
Ira C. Copley .....	66–67
Carl R. Chindblom .....	68–72
Chester C. Thompson .....	74–75
Raymond S. McKeough .....	76–77
Charles S. Dewey .....	78
Thomas J. O’Brien .....	79, 81–88
Noah M. Mason .....	80–87
Harold C. Collier .....	88–93
Dan Rostenkowski .....	88–103
Abner J. Mikva .....	94–96
Philip M. Crane .....	94–108
Marty Russo .....	96–102
Mel Reynolds .....	103
Jerry Weller .....	105–110
Rahm Emanuel .....	109–110
Danny K. Davis .....	111, 113–
Peter Roskam .....	111–
Aaron Schock .....	112–
Indiana:	
David Wallace .....	27
Cyrus L. Dunham .....	32
William E. Niblack .....	40, 43
Godlove S. Orth .....	41
Michael C. Kerr .....	42
Thomas M. Browne .....	48–50
William D. Bynum .....	50, 53
Benjamin F. Shively .....	52
George W. Steele .....	54–57
James E. Watson .....	58–60
Edgar D. Crumpacker .....	60–61
Lincoln Dixon .....	62–65
Harry C. Canfield .....	71–72
John W. Boehne, Jr .....	73–77
Robert A. Grant .....	80
Andy Jacobs, Jr .....	94–104
Chris Chocola .....	109
Todd Young .....	113–

Members	Congress(es)
Iowa:	
John A. Kasson .....	38, 43, 47–48
William B. Allison .....	39–41
John H. Gear .....	51, 53
Jonathon P. Dolliver .....	54–56
William R. Green .....	63–70
C. William Ramseyer .....	70–71
Otha D. Wearin .....	75
Lloyd Thurston .....	75
Thomas E. Martin .....	80–83
Fred Grandy .....	102–103
Jim Nussel .....	104–109
Kansas:	
Dudley C. Haskell .....	47
Chester I. Long .....	56–57
Charles Curtis .....	58–59
William A. Calderhead .....	60–61
Victor Murdock .....	63
Guy T. Helvering .....	64–65
Frank Carlson .....	76–79
Martha E. Keys .....	94–95
Lynn Jenkins .....	112–
Kentucky:	
Alexander D. Orr .....	3
Christopher Greenup .....	4
Thomas T. Davis .....	5
John Boyle .....	8
Richard M. Johnson .....	11–12
Thomas Montgomery .....	13
David Trimble .....	15–16
Nathan Gaither .....	22
John Pope .....	25
Thomas F. Marshall .....	27
Garrett Davis .....	28
Charles S. Morehead .....	30–31
John C. Breckinridge .....	33
Robert Mallory .....	38
James B. Beck .....	42–43
Henry Watterson .....	44
John G. Carlisle .....	46–47, 51
Joseph C.S. Blackburn .....	48
William C.P. Breckinridge .....	49–50
Alexander B. Montgomery .....	52–53
Walter Evans .....	54–55
Ollie M. James .....	62
Augustus O. Stanley .....	63
Frederick M. Vinson .....	72–75
Noble J. Gregory .....	78–85
John C. Watts .....	86–92
Jim Bunning .....	102–105
Ron Lewis .....	106–110
Geoff Davis .....	iv 110–112
Louisiana:	
Thomas B. Robertson .....	14
William L. Brent .....	19–20
Walter H. Overton .....	21
Lionel A. Sheldon .....	43
Randall L. Gibson .....	45–46
Charles J. Boatner .....	54
Samuel F. Robertson .....	55–59
Robert F. Boussard .....	61
Whitmell P. Martin .....	65–70
Paul H. Mahoney .....	76, 78–79
Thomas Hale Boggs, Sr .....	81–91
Joe D. Waggoner, Jr .....	92–95
W. Henson Moore III .....	96–99
William J. Jefferson .....	103, v 105–109

Members	Congress(es)
Jim McCrery .....	103–110
Jimmy Hayes .....	vi 104
Charles W. Boustany, Jr .....	111–
Maine:	
Peleg Sprague .....	19–20
Francis O.J. Smith .....	24
George Evans .....	26
Israel Washburn, Jr .....	36
James G. Blaine .....	44
William P. Frye .....	46
Thomas B. Reed .....	48–50, 52–53
Nelson Dingley, Jr .....	51, 54–55
Daniel J. McGillicuddy .....	64
Maryland:	
William Smith .....	1
Gabriel Christie .....	3
William Vans Murray .....	4
William Hindman .....	4–5
William Craik .....	5
Joseph H. Nicholson .....	6–9
Nicholas R. Moore .....	8
Roger Nelson .....	9
John Montgomery .....	10–11
Alexander McKim .....	13
Stevenson Archer .....	13
Samuel Smith .....	14–17
Isaac McKim .....	18, 23–25
Henry W. Davis .....	34–36
Phillip F. Thomas .....	44
David J. Lewis .....	72–75
Rogers C.B. Morton .....	91–92
Benjamin L. Cardin .....	101–109
Massachusetts:	
Elbridge Gerry .....	1
Fisher Ames .....	3
Theodore Sedgwick .....	4
Theophilus Bradbury .....	4
Harrison Gray Otis .....	5–6
Samuel Sewall .....	5
Isaac Parker .....	5
Bailey Bartlett .....	6
Nathan Read .....	7
Seth Hastings .....	8
Josiah Quincy .....	9
Ezekial Bacon .....	11–12
Ebenezer Seaver .....	11
Henry Shaw .....	16
Henry W. Dwight .....	19–21
Benjamin Gorham .....	23
Abbott Lawrence .....	24, 26
Richard Fletcher .....	25
George N. Briggs .....	25
Leverett Saltonstall .....	26
Robert C. Winthrop .....	29
Charles Hudson .....	30
George Ashmun .....	31
William Appleton .....	32–33, 37
Alexander De Witt .....	34
Nathaniel P. Banks .....	35, 45
Samuel Hooper .....	37–41
Henry L. Dawes .....	42–43
Chester W. Chapin .....	44
William A. Russell .....	47–48
Moses T. Stevens .....	52–53
Samuel W. McCall .....	56–62
Andrew J. Peters .....	62–63
Augustus P. Gardner .....	63–65

Members	Congress(es)
John T. Mitchell .....	63
Allen T. Treadway .....	65–78
Peter F. Tague .....	67–68
John W. McCormack .....	72–76
Arthur D. Healey .....	77
Charles L. Gifford .....	79–80
Angier L. Goodwin .....	80, 82–83
James A. Burke .....	87–95
James M. Shannon .....	96–98
Brian J. Donnelly .....	99–102
Richard E. Neal .....	103–
Michigan:	
William A. Howard .....	34–36
Austin Blair .....	41
Henry Waldron .....	43
Omar D. Conger .....	46
Jay A. Hubbell .....	47
William C. Maybury .....	49
Julius C. Burrows .....	50–53
Justin R. Whiting .....	52–53
William A. Smith .....	59
Joseph W. Fordney .....	60–67
James C. McLaughlin .....	68–72
Roy O. Woodruff .....	73–82
John D. Dingell .....	74–84
Victor A. Knox .....	83, 86–88
Thaddeus M. Machrowicz .....	84–87
Martha W. Griffiths .....	87–93
Charles E. Chamberlain .....	91–93
Richard F. Vander Veen .....	93–94
Guy Vander Jagt .....	94–102
William M. Brodhead .....	95–97
Sander M. Levin .....	100–
Dave Camp .....	103–113
Minnesota:	
Mark A. Dunnell .....	46–47
James A. Tawney .....	54–58
James T. McCleary .....	59
Winfield S. Hammond .....	62–63
Sydney Anderson .....	63
Harold Knutson .....	73–80
Eugene J. McCarthy .....	84–85
Joseph E. Karth .....	92–94
Bill Frenzel .....	94–101
Jim Ramstad .....	104–110
Erik Paulsen .....	111–
Mississippi:	
Jacob Thompson .....	31
John Sharp Williams .....	58–59
James W. Collier .....	63–72
Aaron Lane Ford .....	77
Missouri:	
James S. Green .....	31
John S. Phelps .....	32–37
Henry T. Blow .....	38
John Hogan .....	39
Gustavus A. Finkelburg .....	42
John C. Tarsney .....	53–54
Seth W. Cobb .....	54
Champ Clark .....	58–61
Dorsey W. Shackleford .....	62–63
Clement C. Dickinson .....	63–66, 68–70, 72–73
Charles L. Faust .....	69–70
Richard M. Duncan .....	74–77
Thomas B. Curtis .....	83–90
Frank M. Karsten .....	84–90
Richard A. Gephardt .....	95–101

Members	Congress(es)
Mel Hancock .....	103–104
Kenny Hulshof .....	105–110
Montana:	
Lee W. Metcalf .....	86
James F. Battin .....	89–91
Nebraska:	
William J. Bryan .....	52–53
Charles H. Sloan .....	63–65
Ashton C. Shallenberger .....	73
Carl T. Curtis .....	79–83
Hal Daub .....	99–100
Peter Hoagland .....	103
Jon Christensen .....	104–105
Adrian Smith .....	112–
Nevada:	
Francis G. Newlands .....	56–57
John Ensign .....	104–105
Jon Porter .....	109–110
Shelley Berkley .....	110–112
Dean Heller .....	vii 111–112
New Hampshire:	
Samuel Livermore .....	1
Nicholas Gilman .....	3–4
Abiel Foster .....	5
Nathaniel A. Haven .....	11
Henry Hubbard .....	23
Charles G. Atherton .....	25–27
Moses Norris, Jr .....	28–29
Harry Hibbard .....	31–33
Judd A. Gregg .....	99–100
New Jersey:	
Lambert Cadwalader .....	1
Elias Boudinot .....	3
Isaac Smith .....	4
Thomas Sinnickson .....	5
James H. Imlay .....	6
William Coxe, Jr .....	13
John L. N. Stratton .....	37
William Hughes .....	62
Isaac Bacharach .....	66–74
Donald H. McLean .....	76–78
Robert W. Kean .....	78–85
Henry Helstoski .....	94
Frank J. Guarini .....	96–102
Dick Zimmer .....	104
Bill Pascrell .....	110–
New Mexico:	
Clinton P. Anderson .....	79
New York:	
John Laurance .....	1
John Watts .....	3
Ezekial Gilbert .....	4
James Cochran .....	5
Hezekiah L. Hosmer .....	5
Jonas Platt .....	6
Killian K. Van Rensselaer .....	7
Joshua Sands .....	8
Erastus Root .....	11
John W. Taylor .....	13
Jonathon Fisk .....	13
Thomas J. Oakley .....	13
James W. Wilkin .....	14
James Tallmadge, Jr .....	15
Albert H. Tracy .....	16
Nathaniel Pitcher .....	17
Churchill C. Cambreleng .....	17–18, 23–25
Dudley Marvin .....	19

Members	Congress(es)
Gulian C. Verplanck .....	20–22
Aaron Vanderpoel .....	26
Millard Filmore .....	27
Daniel D. Barnard .....	28
David L. Seymour .....	28
George O. Rathbun .....	28
Orville Hungerford .....	29
Henry Nicoll .....	30
James Brooks .....	31–32, 39–40, 42
William Duer .....	31
Solomon G. Haven .....	33
Russell Sage .....	34
John Kelly .....	35
William B. MacLay .....	35
Elbridge G. Spaulding .....	36–37
Erastus Corning .....	37
Reuben E. Fenton .....	38
De Witt C. Littlejohn .....	38
Henry G. Stebbins .....	38
John V. L. Pruyn .....	38
Roscoe Conkling .....	39
Charles H. Winfield .....	39
John A. Griswold .....	40
Dennis McCarthy .....	41
Ellis H. Roberts .....	42–43
Fernando Wood .....	43–46
Abram S. Hewitt .....	48–49
Frank Hiscock .....	48–49
Sereno E. Payne .....	51–63
Roswell P. Flower .....	51
William B. Cochran .....	52–53, 58–60
George B. McClellan .....	55–58
John W. Dwight .....	61
Francis B. Harrison .....	61–63
Michael F. Conry .....	64
George W. Fairchild .....	64–65
John F. Carew .....	65–71
Luther W. Mott .....	66–67
Alanson B. Houghton .....	67
Ogden L. Mills .....	67–69
Frank Crowther .....	68–77
Thaddeus C. Sweet .....	70
Frederick M. Davenport .....	70–71
Thomas H. Cullen .....	71–78
Christopher D. Sullivan .....	72–76
Daniel A. Reed .....	73–86
Walter A. Lynch .....	78–81
Eugene J. Keogh .....	82–89
Albert H. Bosch .....	86
Steven B. Derounin .....	87–88
Barber B. Conable, Jr .....	90–98
Jacob H. Gilbert .....	90–91
Hugh L. Carey .....	91–93
Otis G. Pike .....	93–95
Charles B. Rangel .....	94–
Thomas J. Downey .....	96–102
Raymond J. McGrath .....	99–102
Michael R. McNulty .....	103, <sup>viii</sup> 104–110
Amo Houghton .....	103–108
Thomas M. Reynolds .....	109–110
Joseph Crowley .....	110–
Brian Higgins .....	111
Christopher Lee .....	ix 112
Tom Reed .....	x 112–
North Carolina:	
William B. Grove .....	3
Thomas Blount .....	4–5

Members	Congress(es)
Robert Williams .....	5
David Stone .....	6
James Holland .....	7
Willis Alston .....	10–11, 13
William Gaston .....	13–14
Abraham Rencher .....	25, 27
Henry W. Conner .....	26
James I. McKay .....	28–30
Edward Stanly .....	32
William M. Robbins .....	45
Edward W. Pou .....	60–61
Claude Kitchin .....	62–67
Robert L. Doughton .....	69–82
James G. Martin .....	94–98
Bob Etheridge .....	111
North Dakota:	
Martin N. Johnson .....	54–55
George M. Young .....	66–68
Byron L. Dorgan .....	98–102
Earl Pomeroy .....	107–111
Rick Berg .....	112
Ohio:	
William Creighton, Jr .....	13
Thomas R. Ross .....	16
Thomas Corwin .....	23–24
Thomas L. Hamer .....	25
Taylor Webster .....	25
Samson Mason .....	26–27
John B. Weller .....	28
Samuel F. Vinton .....	29–31
Lewis B. Campbell .....	34–35
John Sherman .....	36
Valentine B. Horton .....	37
George B. Pendleton .....	38
James A. Garfield .....	39, 44–46
Robert C. Schenck .....	40–41
Charles Foster .....	43
Milton Saylor .....	45
William McKinley, Jr .....	46–47, 49–51
Frank H. Hurd .....	48
Charles H. Grosvenor .....	53–59
Nicholas Longworth .....	60–62, 64–67
Timothy T. Ansberry .....	62–63
Alfred G. Allen .....	64
George White .....	65
Charles C. Kearns .....	68–71
Charles F. West .....	73
Thomas A. Jenkins .....	73–85
Arthur P. Lamneck .....	74–75
Stephen M. Young .....	81
Jackson E. Betts .....	86–92
Donald D. Clancy .....	93–94
Charles A. Vanik .....	89–96
Bill Gradison .....	95–103
Don J. Please .....	97–102
Rob Portman .....	<sup>xi</sup> 104–109
Stephanie Tubbs Jones .....	<sup>xii</sup> 108–110
Pat Tiberi .....	110–
Jim Renacci .....	113–
Oklahoma:	
Thomas A. Chandler .....	67
James V. McClintic .....	73
Wesley E. Disney .....	74–78
James R. Jones .....	94–99
Bill K. Brewster .....	103
Wes Watkins .....	105–107
Oregon:	
William R. Ellis .....	61

Members	Congress(es)
Willis C. Hawley .....	65–72
Albert C. Ullman .....	87–96
Mike Kopetski .....	103
Earl Blumenauer .....	110–
Pennsylvania:	
Thomas Fitzsimons .....	1, 3
Albert Gallatin .....	4–6
Henry Woods .....	6
John Smilie .....	6–7, 10–12
Joseph Clay .....	8–9
John Rea .....	11
Jonathon Roberts .....	12–13
Samuel D. Ingham .....	13–14, 18
John Sergeant .....	15, 25
John Tod .....	17
John Gilmore .....	21–22
Horace Binney .....	23
Richard Biddle .....	26
Joseph R. Ingersoll .....	24, 27–29
James Pollock .....	30
Moses Hampton .....	31
J. Glancy Jones .....	32, 35
John Robbins .....	33
James H. Campbell .....	34
Henry M. Phillips .....	35
Thaddeus Stevens .....	36–38
James K. Moorehead .....	39–40
William D. Kelley .....	41–50
Russell Errett .....	47
Samuel J. Randall .....	47
William L. Scott .....	50
Thomas M. Bayne .....	51
John Dalzell .....	52–62
John J. Casey .....	64, 68
Henry W. Watson .....	66–73
Harris J. Bixler .....	69
Harry A. Estep .....	70–72
Thomas C. Cochran .....	73
Joshua T. Brooks .....	74
Patrick J. Bolland .....	76–77
Benjamin Jarrett .....	76–77
James P. McGranery .....	77–78
Herman P. Eberharter .....	78–85
Richard M. Simpson .....	78–86
William J. Green, Jr .....	86–88
John A. Lafore, Jr .....	86
Walter M. Mumma .....	86–87
George M. Rhodes .....	88–90
Herman T. Schneebeli .....	87–94
William J. Green, III .....	90–94
Raymond F. Lederer .....	95–96
Dick Schulze .....	95–102
Donald A. Bailey .....	97
William J. Coyne .....	99–107
Rick Santorum .....	103
Philip S. English .....	104–110
Melissa A. Hart .....	109
Alyson V. Schwartz .....	110–111, 113
Jim Gerlach .....	112–113
Mike Kelly .....	113–
Rhode Island:	
Benjamin Bourne .....	3–4
Francis Malbone .....	4
Elisha R. Potter .....	4
Christopher G. Champlin .....	5
John Brown .....	6
Joseph Stanton, Jr .....	8

Members	Congress(es)
Daniel L. D. Granger .....	59–60
George F. O'Shaunessy .....	65
Richard S. Aldrich .....	69–72
Aime J. Forand .....	78–86
South Carolina:	
William L. Smith .....	3–5
Robert Goodloe Harper .....	5–6
Abraham Nott .....	6
David R. Williams .....	9
Langdon Cheves .....	12
Theodore Gourdin .....	13
William Lowndes .....	13–15
John Taylor .....	14
Thomas R. Mitchell .....	17
George McDuffie .....	18–22
R. Barnwell Rhett .....	25–26
Francis W. Pickens .....	27
John L. McLaurin .....	54–55
Ken Holland .....	95–97
Carroll A. Campbell, Jr .....	98–99
Tennessee:	
Andrew Jackson .....	4
William C.C. Claiborne .....	5
William Dickson .....	7, 9
George W. Campbell .....	10
Bennett H. Henderson .....	14
Francis Jones .....	16–17
James K. Polk .....	22–23
Cave Johnson .....	24
George W. Jones .....	31–34
Horace Maynard .....	37, 40–42
Benton McMillan .....	49–55
James D. Richardson .....	55–57
Cordell Hull .....	62–66, 68–71
Edward E. Eslick .....	72
Jere Cooper .....	72–85
Howard H. Baker .....	83–88
James B. Frazier, Jr .....	85–87
Ross Bass .....	88
Richard H. Fulton .....	89–94
John J. Duncan .....	92–100
Harold E. Ford .....	94–104
Don Sundquist .....	101–103
John S. Tanner .....	105–111
Diane Black .....	112–
Texas:	
John Hancock .....	44
Roger Q. Mills .....	46, 48–51
Joseph W. Bailey .....	55
Samuel B. Cooper .....	56–58
Choice B. Randell .....	60–62
John N. Gardner .....	63–71
Morgan G. Sanders .....	72–75
Milton H. West .....	76–80
Jesse M. Combs .....	81–82
Frank N. Ikard .....	84–87
Bruce Alger .....	86–88
Clark W. Thompson .....	87–89
George H. W. Bush .....	90–91
Omar T. Bureson .....	90–95
Bill Archer .....	93–106
J.J. Pickle .....	94–103
Kent R. Hance .....	97–98
Michael A. Andrews .....	99–103
Sam Johnson .....	104–
Greg Laughlin .....	xiii 104
Lloyd Doggett .....	104–

Members	Congress(es)
Kevin Brady .....	107–
Max Sandlin .....	108
Kenny Marchant .....	xiv 112–
Utah:	
Walter K. Granger .....	82
Vermont:	
Daniel Buck .....	4
Israel Smith .....	3–4, 7
Lewis R. Morris .....	5
James Fisk .....	10, 12
Horace Everett .....	25
Justin S. Morrill .....	35–39
Virginia:	
James Madison .....	1, 3–4
William B. Giles .....	5
Richard Brent .....	5
Walter Jones .....	5
Leven Powell .....	6
John Nicholas .....	6
John Randolph .....	7–9, 20
James M. Garnett .....	9
John W. Eppes .....	10–11, 13
William A. Burwell .....	12, 14–16
James Pleasants .....	12–13
John Tyler .....	16
Andrew Stevenson .....	17–19
Alexander Smyth .....	20–21
Philip P. Barbour .....	21
Mark Alexander .....	21–22
George Loyall .....	23–24
John W. Jones .....	25–27
John M. Botts .....	27
Thomas W. Gilmore .....	27
Thomas H. Bayly .....	28, 31
George C. Dromgoole .....	28–29
James McDowell .....	30
John Letcher .....	34–35
John S. Millson .....	36
John R. Tucker .....	44–47
Claude A. Swanson .....	55–58
A. Willis Robertson .....	75–79
Burr P. Harrison .....	82, 84–87
W. Pat Jennings .....	88–89
Joel T. Broyhill .....	88–93
Joseph L. Fisher .....	94–96
L.F. Payne .....	103–104
Eric Cantor .....	108–111
Washington:	
Francis W. Cushman .....	61
Lindley H. Hadley .....	66–72
Samuel B. Hill .....	71–74
Knute Hill .....	77
Otis H. Holmes .....	80–85
Rodney D. Chandler .....	100–102
Jim McDermott .....	102–
Jennifer Dunn .....	104–108
Dave Reichert .....	110–
West Virginia:	
William L. Wilson .....	50, 52–53
Joseph H. Gaines .....	60–61
George M. Bowers .....	66–67
Hubert S. Ellis .....	80

<sup>i</sup> Reelected to the 109th Congress, died January 1, 2005.

<sup>ii</sup> Appointed May 5, 2005.

<sup>iii</sup> Resigned September 29, 2006.

<sup>iv</sup> Resigned July 31, 2012.

<sup>v</sup> Pursuant to H. Res. 872, removed June 16, 2006.

<sup>vi</sup> Appointed January 25, 1996.

- vii Appointed to Senate April 27, 2011.
- viii Appointed January 25, 1996.
- ix Resigned February 9, 2011.
- x Appointed June 13, 2011.
- xi Resigned April 29, 2005.
- xii Died, August 20, 2008.
- xiii Appointed July 10, 1995.
- xiv Appointed March 15, 2011.

